UNITED STATES OF AMERICA 93 FERC ¶ 61,262
FEDERAL ENERGY REGULATORY COMMISSION

18 CFR Parts 352, 357, and 385

[Docket No. RM99-10-000; Order No. 620]

Revisions to and Electronic Filing of te FERC Form No. 6 and Related Uniform Systems of Accounts

(Issued December 13, 2000)

AGENCY: Federal Energy Regulatory Commission.

ACTION: Final Rule.

SUMMARY: The Federal Energy Regulatory Commission (Commission) is amending Parts 352, 357, and 385 of its regulations. The Commission is: (1) revising Form 6 schedules and instructions to better meet current and future regulatory requirements and industry needs; (2) updating Uniform Systems of Accounts (USofA) requirements to be more consistent with current Generally Accepted Accounting Principles (GAAP), and (3) amending its regulations to provide for the electronic filing of Form 6 commencing with reporting year 2000, due on or before March 31, 2001. The Commission has tested the software and related elements of the electronic filing.

EFFECTIVE DATE: This final rule is effective [insert date that is 30 days from the date of publication in the FEDERAL REGISTER].

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UNITED STATES OF AMERICA
FEDERAL ENERGY REGULATORY COMMISSION

Before Commissioners: James J. Hoecker, Chairman;
William L. Massey, Linda Breathitt,
and Curt Hébert, Jr.

Revisions to and Electronic Filing of the FERC Form No. 6 and Related Uniform Systems of Accounts — Docket No. RM99-10-000

ORDER NO. 620

FINAL RULE

(Issued December 13, 2000)

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I. INTRODUCTION

The Federal Energy Regulatory Commission (Commission or FERC) is revising Parts 352, 357, and 385 of its regulations to revise its FERC Form No. 6: Annual Report of Oil Pipeline Companies (Form 6) schedules and instructions to better meet current and future regulatory requirements and industry needs; update Uniform Systems of Accounts (USofA) requirements to be more consistent with current Generally Accepted Accounting Principles (GAAP); and amend its regulations to provide for the electronic filing of Form 6 commencing with reporting year 2000, due on or before March 31, 2001. The Commission has tested the software and related elements of the electronic filing mechanism. This rule is part of the Commission's ongoing program to update and eliminate burdensome and unnecessary accounting and reporting requirements. These changes will reduce, by about 25 percent, the burden on regulated companies for maintaining and reporting information under the Commission's regulations.

II. BACKGROUND

In 1977, the responsibility to regulate oil pipeline companies was transferred to the Commission from the Interstate Commerce Commission (ICC).[1] In accordance with the transfer of authority, the Commission was delegated the responsibility under section 1 of the Interstate Commerce Act (49 U.S.C. § 1) to regulate the rates and charges for transportation of oil by pipeline and establish valuation of those pipelines, and under section 20 of that Act to require pipelines to file annual reports of information necessary

[1] Section 402(b) of the Department of Energy Organization Act (DOE Act), 42 U.S.C. 7172, provides that: "[t]here are hereby transferred to, and vested in, the Commission all functions and authority of the Interstate Commerce Commission or any officer of component of such Commission where the regulatory function establishes rates or charges for the transportation of oil by pipeline or established the valuation of any such pipeline."

for the Commission to exercise its statutory responsibilities.[2]

The ICC developed the Form P to collect information on an annual basis to enable it to carry out its regulation of oil pipeline companies under the Interstate Commerce Act. A comprehensive review of the reporting requirements for oil pipeline companies was performed on September 21, 1982, when the Commission issued Order No. 260[3] revising the former ICC Form P, "Annual Report of Carriers by Pipeline" and redesignating it as FERC Form No. 6, "Annual Report of Oil Pipeline Companies." In 1994, the Commission addressed additional revisions to the Form 6 in Order Nos. 571 and 571-A,[4] including adding a new page 700. The information included in the Form 6 was determined at that time to be the minimum necessary for Shippers to assess filed rate changes under Order No. 561.[5]

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[2] The Secretary of Energy delegated to the Commission the authority under the Interstate Commerce Act which was formerly vested in the ICC, as that statute relates "to the transportation of oil pipeline to the extent that such . . . [statute is] not transferred to, and vested in, FERC by Section 402(b) of the DOE Act . . ." (Delegation Order No. 0204-1, Oct. 1, 1977).

[3] Order No. 260, 47 FR 42327 (Sept. 27, 1982); FERC Stats. & Regs. [Regulations Preambles 1982-1985] ¶ 30,397 (Sept. 21, 1982).

[4] Order No. 571, 59 FR 59137 (Nov. 16, 1994); FERC Stats & Regs. [Regulations Preambles January 1991 - June 1996] ¶ 31,006 (Oct. 28, 1994). Order No. 571-A, 60 FR 356 (Jan. 4, 1995); FERC Stats & Regs. [Regulations Preambles January 1991 - June 1996] ¶ 31,012 (Dec. 28, 1994).

[5] Revisions to Oil Pipeline Regulations Pursuant to the Energy Policy Act of 1992, Order No. 561, 58 FR 58753 (Nov.4, 1993) FERC Stats. & Regs. [Regulations Preambles January 1991 - June 1996] ¶ 30,985 (Oct. 22, 1993); Order No. 561-A, 59 FR 40243 (Aug. 8, 1994) FERC Stats. & Regs. [Regulations Preambles, January 1991 - June 1996] ¶ 31,000 (1994), affirmed, Association of Oil Pipelines v. FERC, 83 F.3d

(continued...)

In Order No. 561, the Commission adopted an indexing methodology to regulate oil pipeline rate changes as well as certain alternative rate-changing methodologies where a Pipeline or a Shipper could justify a departure from the indexing methodology. The Commission found that this indexing methodology would simplify and thereby expedite the process of changing rates. Under the Commission's indexing methodology, oil pipeline Shippers play a more active role in monitoring the application of the Commission's rate indexing methodology. Unlike Shippers in the natural gas and electric industries regulated by the Commission, oil pipeline Shippers bear a greater burden in proving that proposed indexed rate changes are unjust and unreasonable. Moreover, when a Shipper attempts to justify a complaint against an existing or grandfathered rate, it must satisfy a substantial evidentiary burden before a hearing and formal discovery rights are granted. This burden requires an in-depth analysis of oil pipelines' cost and revenue data.

As a result of the shift in responsibilities and the specific information requirements outlined in Commission Rule 206[6] for a protest or complaint, the Commission makes the following changes to Form 6 information collection in this final rule.

On July 27, 2000, the Commission issued a notice of proposed rulemaking

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[5](...continued)
1424 (D.C. Cir. 1996).

[6] 18 CFR 385.206.

(NOPR) in Docket No. RM99-10-000.[7] The Commission received six comments on the NOPR representing oil pipeline companies and oil pipeline shippers.[8]

III. DISCUSSION

The Commission is revising Part 357 - Annual Special or Periodic Reports: Carriers Subject to Part I of the Interstate Commerce Act for pipeline carriers subject to the provisions of section 20 of the Interstate Commerce Act. For the most part, these revisions amend the annual filing requirements and raise the minimal filing threshold for the Form 6. The Commission is also revising the Form 6 instructions and schedules to clarify definitions and general instructions, eliminate duplicate reporting requirements, remove and consolidate schedules, update current schedules, and revise current schedules. Therefore, the final rule lowers the reporting burden on relatively small companies and clarifies the Form 6 reporting requirements which promotes consistent reporting practices among pipeline carriers. Since the Form 6 is intended to be both a financial and ratemaking document,[9] the final rule ensures that the Commission has the

[7] 65 FR 50376 (Aug. 17, 2000).

[8] Association of Oil Pipe Lines (AOPL), Marathon Ashland Pipe Line LLC (Marathon), Equilon Pipeline Company LLC (Equilon), Williams Pipeline Company (Williams), Sinclair Oil Corporation (Sinclair), The Society for the Preservation of Oil Pipeline Shippers (SPOPS).

[9] Cost of Service Reporting and Filing Requirements for Oil Pipelines, FERC Stats., & Regs. [Regs. Preambles, 1991-1996] ¶ 31,006 at 31,169 and FERC Form No. 6, p. i, Roman Numeral I.

financial, operational, and ratemaking information needed to carry out its regulatory responsibilities to monitor the oil pipeline industry in a dynamically changing environment. Respondents to the NOPR commended the Commission's efforts in generally reducing the burden to the pipeline industry while providing a balanced approach to the need for information by oil pipeline shippers and providing for electronic submissions of the Form 6. However, several respondents had differing opinions on the necessity for additional information requirements on several of the Form 6 pages and several definitions and thresholds. Topics addressed in the NOPR that were agreed to or accepted by industry are not commented upon in this final rule. Specific topics requiring a Commission response to industry's comments are addressed below.

A. Changes to the Form 6 Reporting Threshold.

Sinclair Oil Corporation (Sinclair) argued that raising the reporting threshold for submission of a complete Form 6 from $350,000 to $1,000,000 would be excessive and contribute to distortions in the data. Sinclair believes that a reporting threshold of $1,000,000 is too high and eliminates too many companies. Sinclair recommends raising the reporting threshold to $500,000 in order to reduce the reporting burden for smaller companies and prevent inconsistencies in data reported.

Upon further review, the Commission believes that Sinclair's statement has merit and grants its request to raise the reporting threshold to $500,000 rather than the proposed $1,000,000. In this final rule, the Commission is requiring jurisdictional oil pipeline companies with annual jurisdictional operating revenues greater than $350,000 but less than $500,000 for each of the three previous calendar years to prepare and file pages 1 - "Identification and Attestation," 301 - "Operating Revenue Accounts (Account 600)," and 700 - "Annual Cost of Service Based Analysis Schedule" of the Form 6 on or before March 31 of each year. Also, the Commission requires those jurisdictional oil pipeline companies with annual jurisdictional operating revenues of $350,000 or less for each of the three previous calendar years are required to prepare and file with the Commission pages 1 - "Identification and Attestation" and 700 - "Annual Cost of Service Based Analysis Schedule" of FERC Form No. 6 on or before March 31 of each year for the previous calendar year.

B. Form 6 Revisions.

1. General Instructions (Page i-ii).[10]

Williams Pipeline Company (Williams) questioned the requirement to report in whole dollar amounts rather than rounding to the nearest thousand. Williams claims that "reporting dollars below the thousand dollar threshold provides no incremental benefit," and that companies small enough to fall below the $500 threshold would also be below the Form 6 reporting threshold.

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[10] NOTE: The page numbers referred to throughout the final rule reference the page numbers in the revised Form 6.

The Commission believes that rounding dollars to the nearest thousand may inaccurately reflect the operations of smaller companies. If oil pipeline companies are permitted to round to the nearest thousand the Commission will not know whether a number is not reported because the value is zero or the value is rounded down to zero. In addition, rounding to whole dollar amounts ensures consistency with other Commission filings, including FERC Forms 1 and 2. Therefore, Williams suggested revision to the whole dollar reporting requirement is denied.

2. Definitions (Page iii).

The Association of Oil Pipe Lines (AOPL), Equilon Pipeline Company, LLC (Equilon), Marathon Ashland Pipe Line Company, LLC (Marathon), and Williams stated that the definition of an "undivided joint interest pipeline" as “a common carrier by pipeline controlled by more than one common carrier” was inconsistent with the meaning of the term in the industry and would apply to all joint interest pipelines, not just those that are "undivided" joint interest. AOPL stated that an undivided joint interest pipeline was not a legal entity. Rather it was a "legal fiction" created to cover situations where several common carrier pipelines had "a separate and distinct property interest, as opposed to shareholder interest, in a single physical pipeline." Marathon proposed defining an "undivided joint interest pipeline" as "physical pipeline property owned in undivided joint interest by more than one person/entity." The Commission agrees with Marathon and adopts the recommended definition.[11]

3. Instructions for Schedules 212-215 (New Title - Instructions for Schedules 212-217 (Page 211).

Marathon does not support excluding undivided joint interest pipelines from schedules 212 and 213. Marathon argues that the schedules should reflect carriers' total company activity within the property accounts. The Commission believes that total company data can be obtained by adding the data on pages 212-213 to the data on pages 214-215. Shippers that want to contest a rate need the undivided joint interest pipeline information separated from the total carrier property information. The Commission maintains its position to require separate reporting of undivided joint interest pipeline information.

4. Carrier Property (Pages 212-213).

AOPL, Williams, and Equilon believe that accounting for carrier property by gathering, trunk and general facilities is "an undue burden and unwarranted." AOPL disagrees with the Commission's stated purpose for requiring such a breakout.[12] AOPL states that few depreciation studies are requested and that the "benefit to be gained by breaking these costs out by gathering, trunk and general facilities ... is small and ... not

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[11] FERC Form No. 6, p. iii, New Instruction No. 13.

[12] 65 FR 50376 (Aug. 17, 2000), IV FERC Stats. & Regs. ¶ 32,553 at 33,949 (July 27, 2000).

enough to offset the burden." AOPL argues that the requested breakout for depreciation purposes can be readily obtained after a depreciation study is requested. Additionally, AOPL states that shippers participating in the rulemaking stated that they did not need such information.

Marathon, on the other hand, had no objection to breaking out carrier property by gathering, trunk and general facilities, and Sinclair endorsed maintaining the distinctions between gathering, trunk and delivery lines. Sinclair stated that the information is invaluable to shippers in understanding and analyzing the financial data reported by pipeline companies.

The Commission believes that the carrier property information broken out by gathering, trunk and general facilities is vital in order to determine whether a full depreciation study should be requested, and to assist the shipper in meeting its burden to show that a rate should be set for full hearing and investigation. Therefore, the Commission maintains the requirement to provide carrier property information by gathering, trunk, and general facilities.

5. Depreciation Base and Rates

Undivided Joint Interest Property) (Pages 214-215).

Accrued Depreciation-Carrier Property (Page 216).

Accrued Depreciation - Undivided Joint Interest Property) (Page 217).

AOPL, Williams, Equilon, Marathon believe that undivided joint interest property should only be reported separately if the depreciation rates differ from that of the carrier's other assets. AOPL states that if the undivided joint interest property is depreciated at the same rate as the carrier's other assets the carrier should only be required to make a statement to that effect. AOPL contends that the Commission's assertion that depreciation rates vary among the classes of property[13] is rarely true. In addition, Marathon believes that there should be a carrier property threshold of $10 million for any undivided joint interest property that must be reported separately.

The Commission believes that even if the depreciation rate is the same for both carrier property and undivided joint interest property, the breakout of undivided joint interest pipeline base information is needed in its own right. Carrier property and accrued depreciation data is used not only for depreciation studies, but is needed to calculate a rate base to determine items such as rate of return and income taxes in a cost of service analysis. The Commission believes that even if depreciation rates rarely vary among the different classes of property, that is hardly a reason not to require the numbers to be shown separately. As to Marathon's suggested threshold of $10 million in undivided joint interest property before reporting that information separately, the Commission believes that a $10 million threshold would render the data on undivided joint interest pipelines useless. The Commission, therefore, maintains the requirement to

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[13] 65 FR 50376 (Aug. 17, 2000), IV FERC Stats. & Regs. ¶ 32,553 at 33,949 (July 27, 2000).

identify undivided joint interest property separately, and denies the request to require such identification only when the depreciation rate is different than the carrier property or more than $10 million.

6. Noncarrier Property (Page 220).

Williams requests that the Commission abandon the requirement to report detailed cost information of noncarrier property and income from noncarrier property. Williams states that the Commission is concerned with activities related to the transportation of oil in interstate commerce and that nonjurisdictional activities of a pipeline are of no concern to the Commission or shippers. Williams also states that it is inappropriate to require companies to divulge nonjurisdictional information to competitors.

The Commission needs information related to noncarrier property for ratemaking proceedings, settlements, and discovery. Additionally, the Commission uses the information to ascertain whether joint costs have been allocated properly between carrier and noncarrier property. In order to reduce the burden to jurisdictional companies, the Commission has raised the reporting threshold from $250,000 to $1,000,000. Therefore, the Commission denies Williams' request to abandon the reporting requirement for noncarrier property.

7. Operating Revenue Accounts (Account 600) (Page 301).

AOPL, Williams, and Equilon disagree with the Commission's requirement to distinguish between crude oil and product movements, stating that this distinction is without relevance. AOPL argues that companies that operate both crude and product lines do not break their costs down between the two commodities. AOPL believes that the Commission's assertion that companies must maintain such an accounting distinction under Statements of Financial Accounting Standards (SFAS) No. 131 - Disclosures about Segments of an Enterprise and Related Information is misguided. AOPL states that many of the carriers reporting to FERC are not publicly held and do not report to the Securities and Exchange Commission so they are not covered under SFAS 131. AOPL recommends that if the Commission continues to require cost allocation between crude and product systems, the burden should only be imposed on pipelines that carry more than 10 percent of the other commodity.

In addition, AOPL believes that pipelines should not be required to allocate revenues among gathering, trunk and delivery systems. AOPL states that when the Commission examines function for purposes of cross-subsidization it obtains the information it needs directly from the carrier, making mandatory Form 6 reporting an unwarranted burden.

Marathon, however, does not oppose the reporting of revenue data by crude oil and product movements or by gathering, trunk and delivery systems. Sinclair approves of reporting the distinctions between crude oil and product lines by gathering, trunk and delivery lines. Sinclair states that the separate reports are invaluable for analyzing financial data and vital to the analysis of the performance of the ceiling price index.

AOPL recommends the Commission reconsider its NOPR decision not to revise page 301 to include prior year information.[14] AOPL states that adding prior year information would bring page 301 into alignment with other Form 6 schedules and would facilitate review of revenue data.

The Commission finds that there are significant differences between crude and product lines in the way they operate, the markets they serve, and the costs they incur, necessitates the reporting of such revenues separately. Pipelines, also, recognize these differences in their oil pipeline tariffs which clearly distinguish between services and rates for crude or product transportation. The Commission believes that it is essential for a shipper who is trying to allocate costs and revenues to specific facilities, and match those facilities with a pipeline's different services (gathering, trunk or delivery, crude or product), to know what functions the facilities serve. The Commission believes that a proper allocation is important to the shipper regardless of the percentage of crude or product transported. Therefore, the Commission denies the request to eliminate the distinctions between crude oil or product lines and gathering, trunk or delivery lines. Additionally, the Commission denies the request to require only those companies that carry more than 10 percent of either crude oil or product to allocate their costs between

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[14] 65 FR 50376 (Aug. 17, 2000), IV FERC Stats. & Regs. ¶ 32,553 at 33,955 (July 27, 2000).

the different product lines. However, the Commission agrees with AOPL that requiring carriers to report prior year revenues will facilitate review of revenue data while not adding an additional burden to the industry and has revised page 301 to include this requirement.

8. Operating Expense Accounts (Account 610) (Pages 302-304).

AOPL, Williams, and Equilon argue that separate crude and product service accounting should not be required of companies that carry less than 10 percent of either commodity. AOPL also objects to the requirement to allocate costs by gathering, trunk or delivery, stating that this information is not needed to functionalize costs or analyze rates. As stated in our response to Operating Revenue Accounts above, the Commission believes that it is essential for a shipper who is trying to allocate costs and revenues to specific facilities, and match those facilities with a pipeline's different services (gathering, trunk or delivery, crude or product), to know what functions the facilities serve. The Commission believes that a proper allocation is important to the shipper regardless of the percentage of crude or product transported. Therefore, the Commission maintains the requirement to distinguish between crude oil or product lines and gathering, trunk or delivery lines, and denies the request to allow companies that carry less than 10 percent of either crude oil or product to be relieved of the separate reporting requirement.

Sinclair states that two new subcategories consisting of "direct" and "indirect" expenses be created within the operations and maintenance accounts. Sinclair argues that it needs this more precise information to determine if there is a need for a further evaluation of proposed tariff changes. The Commission sees no benefit and Sinclair has provided no compelling arguments for further burdening pipelines with the additional requirement of subdividing the operations and maintenance accounts into "direct" and "indirect" expenses. Pipelines are already required to aggregate significant indirect costs such as employee benefits and taxes in separate accounts in the general expense group of accounts. This information should be sufficient to determine if there is a need for a further evaluation of proposed tariff changes. Therefore, the Commission denies Sinclair's request.

9. Statistics of Operations (Pages 600-601) and Miles of Pipeline Operated at End of Year (Pages 602-603).

AOPL, Williams, and Equilon state that the Commission should not change the reporting of volumes moved on undivided joint interest pipelines as the operator of an undivided joint interest pipeline is not privy to company tariffs and volumes shipped under those tariffs. AOPL states that if the Commission wants to be able to track the volumes shipped on an undivided joint interest pipeline, that information must be provided by the each of the individual owners.

The Commission believes that the changes to the instructions for reporting volumes moved are appropriate but agrees with AOPL that they have not clearly indicated the Commission's intentions. Therefore, the instructions are revised to ensure that volumes moved on undivided joint interest pipelines operated by others are reported. The last sentence in Instruction No. 2 is revised to read "Any barrels received into a pipeline owned by the respondent, but operated by others, should be reported separately on additional pages (For example 600a- 601a, 600b- 601b, etc.)," and Instruction No. 3 has been reorganized and the final sentence revised to read "Any barrels delivered out of a pipeline owned by the respondent, but operated by others, should be reported separately on additional pages (For example 600a- 601a, 600b- 601b, etc.)."

In order to be consistent in the reporting of mileage and volumes reported for undivided joint interest property operated by others, pages 602 and 603 have been revised to include a reporting category for undivided joint interest property owned by respondents, but operated by others.

10. Annual Cost of Service Based Analysis Schedule (Page 700).

AOPL, Williams, Equilon, and Marathon oppose~~d~~ requiring pipelines to file additional cost of service information as proposed in the NOPR, specifically lines 1 through 8 on Form 6, page 700. AOPL suggests shippers have several sources of information, such as a pipeline's tariff and the existing Form 6, that provides sufficient information. On the other hand, Sinclair and the Society for the Preservation of Oil Pipeline Shippers (SPOPS) supports the NOPR proposal to require a breakdown of the total cost of service, but urges the Commission to require additional cost of service reporting not only by the company as a whole, but also for each system. SPOPS also urges the Commission to require pipelines to report "Return on Equity," which the Commission's NOPR does not propose to collect.

Sinclair urges the Commission to augment the current reporting requirements of page 700 by requiring pipelines to report total cost of service, operating revenues, throughput in barrels, and throughput in barrel miles on a system-by-system basis. In addition to requesting cost of service reporting by system, Sinclair asks the Commission to require those companies with multiple forms of rate regulation to report separate cost of service, revenue, expense and throughput data on the portion of operations still subject to the indexing methodology.

The Commission believes that the proposed page 700 breakdown is a reasonable compromise in this instance. Therefore, the Commission adopts revised page 700 data requirements identified on Line Nos. 1 through 8 in order to balance the competing needs of pipelines and shippers in the regulation of oil pipelines.

The stated purpose of page 700 is to provide a means whereby a shipper can determine whether a pipeline's cost of service or per-barrel/mile costs is so substantially divergent from the revenues produced by its cost of service rates to warrant a challenge that requires the pipeline to justify its rates.[15] In Order No. 571, the Commission rejected requests that the data reported on page 700 include separate cost of service information for each individual system,[16] and stated that page 700 was not intended to require a pipeline to demonstrate with precision its cost of service attributable to each individual system it operates.[17] Consistent with our decision in Order No. 571, the Commission denies suggestions by shippers that pipelines be required to file separate cost of service

information for each individual system and additional information specifying debt and equity components.

Form 6, page 700, Instruction 2 requires that values for the components of the existing data requirements (Total Cost of Service on Line No. 9) be computed on a total company basis consistent with Commission Opinion No. 154-B et al. methodology. Instruction 3 requires the reporting of total company revenue (Total Interstate Operating Revenue) on Line No. 10.

AOPL states that current total cost of service under Opinion No 154-B does not equate to total company costs, asserting that cost of service consists of those costs related

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[15] FERC Stats. & Regs. ¶ 31,006 at 31,168 (1991-1996).

[16] Id. at 31,169.

[17] Id. at 31,168.

to the pipeline's jurisdictional services. AOPL argues that respondents' values on page 700 should only reflect jurisdictional cost of service and revenues. AOPL does not object to providing total revenue information, but states total revenue information is not identical to Opinion No. 154-B cost of service.

SPOPS asserts that the Commission can only address jurisdictional rates in its determinations and, therefore, it should be matching total company costs with total company revenues. SPOPS argues that the numbers on page 700 are understated since the current page 700 compares total cost of service and only pipeline revenues. SPOPS also argues that pipelines could manipulate the jurisdictional cost of service to fit revenues by including nonjurisdictional revenues. SPOPS recommends the Commission, as proposed in the NOPR, require pipelines to report total company revenues along with total company cost of service.

The Commission agrees that revenues reported on Line No. 10 of page 700 should reflect only jurisdictional revenues, not nonjurisdictional revenues. Therefore, Line 10 of page 700 is revised to require pipelines to report "Total Interstate Operating Revenues," as reported on page 301, bringing it in sync with the reporting requirements specified in Instruction 2.

SPOPS states that the Commission cannot call upon shippers to prove a particular rate is not just and reasonable without the information necessary to ascertain the cost of service allocated to that rate. Form 6, page 700, Instruction 7 requires a pipeline to make its cost of service workpapers available for inspection when requested by the Commission or its staff. Commission Order No. 571 stated that the use of page 700 should be limited and should not be misleading.[18] The information on page 700 was intended to be a preliminary screening tool for pipeline rate filings. As such, page 700 provides a means whereby a shipper can determine whether a pipeline's cost of service is so substantially divergent from the revenues produced by its rates to warrant a challenge that requires the pipeline to justify its rates. The Commission clarifies the circumstances under which a pipeline is required to provide supporting workpapers for data reported on page 700. The workpapers must fully support all amounts reported on page 700 including but not limited to the total company Opinion 154-B calculations and all of its associated components, total company revenues, including allocations of costs and revenues between jurisdictional and nonjurisdictional facilities/services, and between interstate and intrastate services, and all assumptions made for the Opinion 154-B calculations and cross-references to underlying source documents. Additionally, the Commission revises Instruction 7 to state that "A respondent may be requested by the Commission or its staff to provide its workpapers which support the data reported on page 700."

SPOPS urges the Commission to require the filing of total company cost of service as proposed in the NOPR, and to reconsider its stated position to play a less active role in

[18] FERC Stats. & Regs. ¶ 31,006 at 31,169 (1991-1996).

monitoring and overseeing pipeline rates and practices.[19] The NOPR raised the Commission's recently adopted complaint procedures as well as recent interpretations of the "changed circumstances" requirements of the EPAct as reasons to expand page 700 reporting.

AOPL disagrees with shippers' need for adequate information in complaint proceedings and notes that since the new, more stringent complaint procedures became effective, eight complaints have been set for hearing.[20] Further, AOPL argues that nothing has changed since Order Nos. 561 and 571 were issued. Specifically, AOPL asserts the number of recent complaints suggests that shippers don't need better information; and that total volume, cost and revenue information currently available to shippers is sufficient to meet the Commission's "changed circumstances" tests.

As stated previously, page 700 was designed as a preliminary screening tool for pipeline rate filings. It provides a means for a shipper to determine whether a pipeline's cost of service or per-barrel/mile cost is so substantially divergent from the revenues produced by its rates to warrant a challenge that requires the pipeline to justify its rates. The Commission believes that the additional information provided on the new page 700

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[19] 65 FR 50376 (Aug. 17, 2000), IV FERC Stats. & Regs. ¶ 32,553 at 33,943-4 (July 27, 2000).

[20] The Commission notes that more than half of these complaints were filed by various shippers against SFPP, LP which were virtually identical in the issues raised in their complaints. Consequently, these complaints are not good examples of why shippers do not need better, more complete information.

provides the information necessary to monitor the reasonableness of a pipeline's filed rates and will further enable a shipper to challenge a pipeline's rates.

11. Miscellaneous Items

a. Electronic Filing of Form 6

In the NOPR, the Commission proposed requiring electronic filing of the Form 6 with conforming paper copies commencing with the report for calendar year 2000, due on or before March 31, 2001. No industry comments were received in opposition to this proposal. Therefore, the Commission implements the Form 6 electronic filing requirement with issuance of this final rule. Additionally, respondents should identify an electronic filing technical contact and inform the Secretary of the contact's name, telephone number and e-mail address by the effective date of this final rule. Any changes to this information should be submitted to the Secretary.

b. Form 6 Reporting Alternatives

Williams expressed its disappointment that the Commission ignored industry's initiative to shift to GAAP financial statements, and encouraged the Commission to continue exploring a shift to a reporting format that is consistent with other financial reviews. AOPL and Marathon support the Commission's efforts to align the Uniform System of Accounts (USofA) with GAAP requirements, but feel that uniformity of accounting systems among oil pipeline companies is more important to the industry than the filing format for the information.

As stated in the NOPR, this final rule updates the USofA regulations to reflect Statements of Financial Accounting Standards.[21] The Commission believes these changes simplify the Form 6, reduce the overall reporting burden on pipeline companies, and result in more consistent industry reporting while providing the Commission the information it needs to regulate the oil industry. The Commission will consider future changes to the Form 6 based on changes to the Statements of Financial Accounting Standards.

12. Miscellaneous Corrections

After issuance of the NOPR, it was noted that a change was proposed to the regulatory text under the Instructions for Carrier Property Accounts for Instruction 3-3. This was done inadvertently. No changes to this instruction are planned at this time.

IV. ENVIRONMENTAL STATEMENT

Commission regulations require that an environmental assessment or an environmental impact statement be prepared for any Commission action that may have a significant adverse effect on the human environment.[22] No environmental consideration

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[21] 65 FR 50376 (Aug. 17, 2000), IV FERC Stats. & Regs. ¶ 32,553 at 33,964 (July 27, 2000).

[22] Regulations Implementing National Environmental Policy Act, 52 FR 47897 (Dec. 17, 1987); FERC Stats. & Regs. ¶ 30,783 (Dec. 10, 1987).

is necessary for the promulgation of a rule that is clarifying, corrective, or procedural or that does not substantially change the effect of legislation or regulations being amended,[23] and also for information gathering, analysis, and dissemination.[24] The final rule does not substantially change the effect of the underlying legislation. However, the final rule makes changes to Form 6, and also impacts information gathering. Accordingly, no environmental considerations are necessary.

V. REGULATORY FLEXIBILITY ACT

The Commission received no comments on its certification, in the NOPR, that the proposed rule would not have a significant economic impact on a substantial number of small entities and that an initial Regulatory Flexibility Act (RFA)[25] analysis is not required.

In Mid-Tex Elect. Coop. v. FERC, 773 F. 2d 327 (D. C. Cir. 1985), the court found that Congress, in passing the RFA, intended agencies to limit their consideration "to small entities that would be directly regulated" by proposed rules. Id. at 342. The court further concluded that "the relevant 'economic impact' was the impact of compliance with the proposed rule on regulated small entities." Id. at 342.

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[23] 18 CFR 380.4(a)(2)(ii).

[24] 18 CFR 380.4(a)(5).

[25] 5 U. S. C. 601-612.

This final rule will not have an adverse impact on small entities, nor will it impose upon them any significant costs of compliance. Rather, this rule will significantly reduce the reporting burden on relatively small companies by raising the reporting threshold, and promote consistent reporting practices among pipeline carriers. Most filing entities regulated by the Commission do not fall within the RFA's definition of a small entity.[26] Therefore, the Commission certifies that this rule will not have a significant economic impact on a substantial number of small entities.

VI. INFORMATION COLLECTION STATEMENT

The following collection of information contained in this final rule was submitted to the Office of Management and Budget (OMB) for review under Section 3507(d) of the Paperwork Reduction Act of 1995.[27] FERC identifies the information provided under Part 352 and §357.2 as FERC Form No. 6.

Public Reporting Burden: Estimated Annual Burden

The final rule establishes new reporting requirements, modifies existing reporting requirements and eliminates those requirements that are no longer applicable.

The burden for complying with this proposed rule are as follows:

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[26] 5 U.S.C. 601(3), citing to section 3 of the Small Business Act, 15 U.S.C. 632. Section 3 of the Small Business Act defines a "small-business concern" as a business which is independently owned and operated and which is not dominant in its field of operation.

[27] 44 U.S.C. 3507(d).

Data Collection	No. of Respondents	No. of Responses	Hours per response	Total Annual Hours
FERC Form 6	129	1	119	15,351
(Pages 1 &700)	11	1	10	110
(Pages 1, 301 &700)	19	1	11	209
Totals	159	1	99	15,670

Total Annual Hours for collections
(Reporting + Record keeping, (if appropriate)) = 15,670 hours

The simplified filing requirements under the final rule and the reduced number of filings per year result in a *reduction* of 5,141 hours per year from the revised OMB burden inventory for the above data collection.

Information Collection Costs: The Commission projected the average annualized costs for all respondents to comply with these requirements to be:

Data Collection	Annualized Capital/Start-up Costs	Annualized Costs (Operations & Maintenance)	Total Annualized Costs
FERC Form No. 6	$0.00	$840,341	$840,341

(for 129 respondents completing the FERC Form No. 6, the cost per company would be $6,382, pages 1 & 700 =$536 and pages 1, 301 & 700 = $590).

The OMB regulations require OMB to approve certain information collection requirements imposed by agency rule.[28] Accordingly, pursuant to OMB regulations, the Commission has provided notice of information collections to OMB.

[28] 5 CFR 1320.11.

<u>Title:</u> FERC Form No. 6, Annual Report of Oil Pipeline Companies.

<u>Action:</u> Proposed Data Collection.

<u>OMB Control No.</u>: 1902-0022.

The regulated entity shall not be penalized for failure to respond to this collection of information unless the collection of information displays a valid OMB control number.

<u>Respondents:</u> Businesses or other for profit.

<u>Frequency of Responses:</u> Annually.

<u>Necessity of Information:</u> The final rule revises the Commission's requirements contained in 18 CFR Parts 352, 357, and 385. This rule revises Form 6 schedules and instructions to better meet current and future regulatory requirements and industry needs; updates the USofA requirements to be more congruent with current GAAP accounting; and amends regulations to provide for the electronic filing of Form 6 commencing with reporting years 2000, due on or before March 31, 2001. The Commission uses the information for administration of the Interstate Commerce Act and in various rate proceedings.

<u>Internal Review:</u> The Commission has assured itself, by means of its internal review, that there is specific, objective support for the burden estimates associated with the information requirements. The Commission's staff uses the data for compliance reviews on the financial conditions of regulated companies. These requirements conform to the Commission's plan for efficient information collection, communication, and management within the oil pipeline industry. Data will contribute to well-informed decision-making

and streamlined workload processing. Interested persons may obtain information on the reporting requirements by contacting the following:

Federal Energy Regulatory Commission,
888 First Street, NE
Washington, DC 20426
Attention: Michael Miller, Office of the Chief Information Officer,
Phone: (202) 208-1415, fax: (202) 208-2425,
email: mike.miller@ferc.fed.us

For submitting comments concerning the collection of information and the associated burden estimates, please send your comments to the contact listed above and to the Office of Management and Budget, Office of Information and Regulatory Affairs, Washington DC, 20503. [Attention: Desk Officer for the Federal Energy Regulatory Commission, phone (202) 395-7318, fax: (202) 395-7285].

VII. DOCUMENT AVAILABILITY

In addition to publishing the full text of this document in the Federal Register, the Commission provides all interested persons an opportunity to view and/or print the contents of this document via the Internet through FERC's Home Page (http://www.ferc.fed.us) and in FERC's Public Reference Room during normal business hours (8:30 a.m. to 5:00 p.m. Eastern time) at 888 First Street, N.E., Room 2A, Washington, DC 20426.

From FERC's Home Page on the Internet, this information is available in both the Commission Issuance Posting System (CIPS) and the Records and Information

Management System (RIMS).

-- CIPS provides access to the texts of formal documents issued by the Commission since November 14, 1994.

-- CIPS can be accessed using the CIPS link or the Energy Information Online icon. The full text of this document will be available on CIPS in ASCII and WordPerfect 8.0 format for viewing, printing, and/or downloading.

-- RIMS contains images of documents submitted to and issued by the Commission after November 16, 1981. Documents from November 1995 to the present can be viewed and printed from FERC's Home Page using the RIMS link or the Energy Information Online icon. Descriptions of documents back to November 16, 1981, are also available from RIMS-on-the-Web; requests for copies of these and other older documents should be submitted to the Public Reference Room.

User assistance is available for RIMS, CIPS, and the Website during normal business hours from our Help line at (202) 208-2222 (E-Mail to WebMaster@ferc.fed.us) or the Public Reference Room at (202) 208-1371 (E-Mail to public.referenceroom@ferc.fed.us).

During normal business hours, documents can also be viewed and/or printed in FERC's Public Reference Room, where RIMS, CIPS, and the FERC Website are available. User assistance is also available.

VIII. EFFECTIVE DATE AND CONGRESSIONAL NOTIFICATION

This Final Rule will take effect [insert date that is ___ days after publication in the FEDERAL REGISTER]. The Commission has determined, with the concurrence of the Administrator of the Office of Information and Regulatory Affairs, of the Office of Management and Budget, that this rule is not a "major rule" within the meaning of Section 251 of the Small Business Regulatory Enforcement Fairness act of 1996.[29] The Commission will submit the Final Rule to both houses of Congress and the General Accounting Office.[30]

List of Subjects

18 CFR Part 352

Pipelines
Reporting and recordkeeping requirements
Uniform System of Accounts

18 CFR Part 357

Pipelines
Reporting and recordkeeping requirements
Uniform System of Accounts

18 CFR Part 385

Administrative practice and procedure
Electric power
Penalties
Pipelines

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[29] 5 U.S.C. 804(2).

[30] 5 U.S.C. 801(a)(1)(A).

Reporting and recordkeeping requirements

By the Commission.

(S E A L)

David P. Boergers,
Secretary.

In consideration of the foregoing, the Commission to amends Parts 352, 357 and 385 Chapter I, Title 18 of the Code of Federal Regulations, as follows:

PART 352 – UNIFORM SYSTEMS OF ACCOUNTS PRESCRIBED FOR OIL PIPELINE COMPANIES SUBJECT TO THE PROVISIONS OF THE INTERSTATE COMMERCE ACT

1. The Authority citation for Part 352 is revised to read as follows:

Authority: 49 U.S.C. 60502; 49 App. U.S.C. 1-85 (1988).

2-4. In Part 352, in List of Instructions and Accounts, Definitions, Definition 30, paragraphs (e) through (h) and paragraph (j) are revised to read as follows:

Definitions.

* * * * *

30. * * *

(e) "Temporary difference" means a difference between the tax basis of an asset or liability and its reported amount in the financial statements that will result in taxable or deductible amounts in future years when the reported amount of the asset or liability is recovered or settled, respectively. Some events recognized in financial statements do not have tax consequences. Certain revenues are exempt from taxation and certain expenses are not deductible. Events that do not have tax consequences do not give rise to temporary differences.

(f) "Deductible temporary difference" means temporary differences that result in deductible amounts in future years when the related asset or liability is recovered or settled, respectively.

(g) "Deferred tax asset" means the deferred tax consequences attributable to deductible temporary differences and carryforwards. A deferred tax asset is measured using the applicable enacted tax rate and provisions of the enacted tax law. A valuation allowance should be recognized if it is more likely than not (a likelihood of more than 50 percent) that some portion or all of the deferred tax asset will not be realized.

(h) "Deferred tax liability" means the deferred tax consequences attributable to taxable temporary differences. A deferred tax liability is measured using the applicable enacted tax rate and provisions of the enacted tax law.

* * * * *

(j) "Tax allocation within a period" means the process of allocating income tax expense applicable to a given period among continuing operations, discontinued operations, extraordinary items, and items charged or credited directly to shareholders' equity.

* * * * *

5. In General Instructions, Instruction 1-6, paragraph (d) is revised as follows:

1-6 <u>Extraordinary, unusual or infrequent items, prior period adjustments, discontinued operations and accounting changes</u>.

* * * * *

(d) Prior Period Adjustments. The correction of an error in the financial statements of a prior period and adjustments that result from realization of income tax benefits of preacquisition loss carryforwards of purchased subsidiaries shall be accounted for as prior period adjustments and excluded from the determination of net income from the current year. All other revenues, expenses, gains, and losses recognized during a period shall be included in the net income of that period.

* * * * *

6. In General Instructions, Instruction 1-12, paragraph (a) is amended by removing the words "where material timing differences (see definition 30(e)) occur between pretax accounting income and taxable income" and inserting, in their place, the words "to all material temporary differences (see definition 30(e)) between the tax basis of an asset or liability and its reported amount in the financial statements that will result in taxable or deductible amounts in future years".

7. In General Instructions, Instruction 1-12, paragraphs (b) and (c) are revised to read as follows:

1-12 Accounting for income taxes.

* * * * *

(b) Under the interperiod tax allocation method of accounting a deferred tax liability or asset is to be recognized for all temporary differences (see definition 30(e)) that result in taxable amounts in future years when the related asset or liability is recovered or settled. Deferred taxes are classified as current or noncurrent based on the classification of the related asset or liability. A carrier shall apply the applicable enacted tax rate in determining the amount of deferred taxes. The carrier shall adjust its deferred tax liabilities and assets for the effect of the change in tax law or rates in the period that the change is enacted. The adjustment shall be recorded in the proper deferred tax balance sheet accounts based on the nature of the temporary difference and the related classification requirements of the account.

(c) An entity shall record the income tax effects of a net operating loss carryforward or a tax credit carryforward as a deferred tax asset in the year the loss occurs. In the event that it is more likely than not (a likelihood of more than 50 percent) that some portion of its deferred tax assets will not be realized, a carrier shall reduce the asset by a valuation allowance. The valuation allowance should be recorded in a separate subaccount of the deferred tax asset account. The carrier shall disclose full particulars as to the nature and amount of each type of operating loss and tax credit carryforward in the notes to its financial statements.

* * * * *

8. In General Instructions, Instruction 1-12, paragraph (e) is revised by removing the words "Accumulated Deferred Income Tax Credits" and adding, in their place, the

words "Accumulated Deferred Income Tax Liabilities".

9. In Instructions for Balance Sheet Accounts, Instruction 2-7 is revised to read as follows:

Instructions for Balance Sheet Accounts

* * * * *

2-7 Contingent assets and liabilities.

(A) A contingency is an existing condition, situation, or set of circumstances involving uncertainty as to possible gain or loss to a carrier that will ultimately be resolved when one or more future events occur or fail to occur. Resolution of the uncertainty may confirm the acquisition of an asset or the reduction of a liability or the loss or impairment of an asset or the incurrence of a liability.

(B) An estimated loss from a contingent liability shall be charged to income if it is probable that an asset had been impaired or a liability had been incurred and the amount of the loss can be reasonably estimated. The carrier shall disclose in a footnote in its annual report any accrued contingent liabilities, along with any contingent liabilities not meeting both conditions for accrual if there is a reasonable possibly that a liability may have been incurred.

(C) Contingent assets should not be reflected in the accounts. The carrier shall disclose in a footnote in its annual report any contingencies that might result in an asset.

10. In Instructions for Carrier Property Accounts, Instruction 3-5, paragraph (a) is amended by removing the words "except that the related labor expense

shall be charged to the maintenance expense account".

11. In Instructions for Operating Revenues and Operating Expenses, Instruction 4-4, paragraph (a) is revised, paragraph (b) is removed, and paragraph (c) is redesignated as paragraph (b) to read as follows:

<u>Instructions for Operating Revenues and Operating Expenses</u>

4-4 <u>Expense classification</u>. * * *

(a) <u>Operations and maintenance expense</u>. This group of accounts includes all costs directly associated with the operation, repairs and maintenance of property devoted to pipeline operations including scheduling, dispatching, movement, and delivery of crude oil, oil products and other commodities.

* * * * *

12. In Balance Sheet Accounts, a new Account 14-5 is added to read as follows:

<u>Balance Sheet Accounts</u>

14-5 <u>Accumulated provision for uncollectible accounts</u>.

This account shall be credited with amounts provided for losses on notes and accounts receivable which may become uncollectible, and also with collections on accounts previously charged hereto. This account shall be charged with any amounts which have been found to be impractical of collection.

13. In Balance Sheet Accounts, Account 19-5 is revised to read as follows:

Balance Sheet Accounts

19-5 Deferred income tax assets.

(a) This account shall include the portion of deferred income tax assets and liabilities relating to current assets and liabilities, when the balance is a net debit.

(b) A net credit balance shall be included in Account 59, Deferred income tax liabilities.

14. In Balance Sheet Accounts, Account 45 is revised to read as follows:

Balance Sheet Accounts

45 Accumulated deferred income tax assets.

This account shall include the amount of deferred taxes determined in accordance with instruction 1-12 and the text of Account 64, Accumulated deferred income tax liabilities, when the balance is a net debit.

15. In Balance Sheet Accounts, Account 59 is revised to read as follows:

Balance Sheet Accounts

59 Deferred income tax liabilities.

(a) This account shall include the portion of deferred income tax assets and liabilities relating to current assets and liabilities, when the balance is a net credit.

(b) A net debit balance shall be included in Account 19-5, Deferred income tax assets.

16. In Balance Sheet Accounts, Account 64, the title is amended by removing the word "Credits" and adding, in its place, the word "Liabilities"; in paragraph (a), by removing the words "material timing differences (see definitions 30 (g) and (e)) originating and reversing in" and adding, in their place, the words "changes in material temporary differences (see definition 30 (e)) during;" in paragraph (d), by removing the word "unamortized" in its entirety and removing the word "timing" and adding, in its place, the word "temporary"; and in Notes A and B to Account 64, by revising the text to read as follows:

<u>Balance Sheet Accounts</u>

64 <u>Accumulated deferred income tax liabilities</u>.

* * * * *

Note A: The portion of deferred assets and liabilities relating to current assets and liabilities should likewise be classified as current and included in Account 19-5, Deferred Income Tax Assets, or Account 59, Deferred Income Tax Liabilities, as appropriate.

Note B: This account shall include a net credit balance only. A net debit balance shall be recorded in Account 45, Accumulated deferred income tax assets.

17. In Operating Expenses, the title “Operations” is revised to read “Operations and

Maintenance" and Accounts 300, 310, and 320 are revised and Accounts 350 and 390 are added to read as follows:

Operating Expenses

Operations and Maintenance

300 Salaries and wages.

This account shall include the salaries and wages (including pay for holidays, vacations, sick leave and similar payroll disbursements) of supervisory and other personnel directly engaged in transportation operations and the maintenance and repair of transportation property.

310 Materials and supplies.

This account shall include the cost of materials applied in the repair and maintenance of transportation property. The salvage value of materials recovered in maintenance work shall be credited to this account. This account shall also include the cost of supplies consumed and expended in operations and in support of the maintenance activity.

320 Outside services.

This account shall include the cost of operating and maintenance services provided by other than company forces under contract, agreement, and other arrangement. The cost of service performed by affiliated companies shall be segregated within the account.

*   *   *   *   *

350 <u>Rentals</u>.

This account shall include the cost of renting property used in the operations and maintenance of carrier transportation service, such as complete pipeline or segment thereof, office space, land and buildings, and other equipment and facilities.

390 <u>Other expenses</u>.

This account shall include the expenses of aircraft, vehicles, and work equipment used in support of operations and maintenance activities; travel, lodging, meals, memberships, and other expenses of operating and maintenance employees; and other related operating and maintenance expenses that are not defined or classified in other accounts.

18. In Operating Expenses, Maintenance, Accounts 400, 410, 420 and 430 are removed.

19. In Operating Expenses, General, Accounts 510, 530, and 550 are revised and Account 590 is added to read as follows:

<u>Operating Expenses</u>

510 <u>Materials and supplies</u>.

This account shall include the cost of materials and supplies consumed and expended for administration and general services.

* * * * *

530 <u>Rentals</u>.

This account shall include the cost of renting property used in the administration and general operations of carrier transportation service, such as complete pipeline or segment thereof, office space, land and buildings, and other equipment and facilities.

* * * * *

550 <u>Employee benefits</u>.

This account shall include the cost to the carrier of annuities, pensions, and benefits for active or retired employees, their beneficiaries or designees. Contributions to health or welfare funds or payment for similar benefits to or on behalf of employees shall be included herein. Premiums, to the extent borne by the carrier, for group life, health, accident and other beneficial insurance for employees shall also be included in this account.

590 <u>Other expenses</u>.

This account shall include the cost of expenses expended for administrative and general services including, the expenses of aircraft, vehicles, and work equipment used for general purposes; travel, lodging, meals, memberships, and other expenses of general employees and officers; utilities services; and all other incidental general expenses not defined or classified in other accounts.

20. In Income Accounts, Account 671, paragraph (a) is amended by removing the words "all material timing differences (see definitions 30 (g) and (e)) originating and reversing in," and adding, in their place, the words "changes in material temporary timing differences (see definition 30 (e)) during".

21. In Income Accounts, Account 695, is amended by removing the words "timing differences caused by recognizing an item in the account provided for extraordinary items in different periods in determining accounting income and taxable income" and adding, in their place, the words "temporary differences caused by recognizing an item in the account provided for extraordinary items".

22. In Income Accounts, Account 696, is amended by removing the words "debits or credits for the current accounting period for income taxes deferred currently, or for amortization of income taxes deferred in prior accounting periods" and adding, in their place, the words "the deferred tax expense or benefit related to temporary differences".

PART 357 – ANNUAL SPECIAL OR PERIODIC REPORTS: CARRIERS SUBJECT TO PART I OF THE INTERSTATE COMMERCE ACT

1. The Authority citation for Part 357 is revised to read as follows:

Authority: 42 U.S.C. 7101-7352; 49 U.S.C. 60502; 49 App. U.S.C. 1-85 (1988).

2. Section 357.2 is revised to read as follows:

§ 357.2 FERC Form No. 6, Annual Report of Oil Pipeline Companies.

(a) Who must file. (1) Each pipeline carrier subject to the provisions of section 20 of the Interstate Commerce Act whose annual jurisdictional operating revenues has been $500,000 or more for each of the three previous calendar years must prepare and file with the Commission copies of FERC Form No. 6, "Annual Report of Oil Pipeline Companies," pursuant to the General Instructions set out in that form. Newly established entities must use projected data to determine whether FERC Form No. 6 must be filed.

(2) Oil pipeline carriers exempt from filing Form No. 6 whose annual jurisdictional operating revenues have been more than $350,000 but less than $500,000

for each of the three previous calendar years must prepare and file pages 301, "Operating Revenue Accounts (Account 600)," and 700, "Annual Cost of Service Based Analysis Schedule," of FERC Form No. 6. When submitting pages 301 and 700, each exempt oil pipeline carrier must include page 1 of Form No. 6, the Identification and Attestation schedules.

(3) Oil pipeline carriers exempt from filing Form No. 6 and pages 301 and whose annual jurisdictional operating revenues were $350,000 or less for each of the three previous calendar years must prepare and file page 700, "Annual Cost of Service Based Analysis Schedule," of FERC Form No. 6. When submitting page 700, each

exempt oil pipeline carrier must include page 1 of Form No. 6, the Identification and Attestation schedules.

(b) When to file. This report must be filed on or before March 31st of each year for the previous calendar year.

(c) What to submit. (1) This report form must be filed as prescribed in § 385.2011 of this chapter and as indicated in the General Instructions set out in the report form, and must be properly completed and verified.

(2) A copy of the report must be retained by the pipeline carrier in its files. The conformed copies may be produced by any legible means of reproduction.

(3) Filing on electronic media pursuant to § 385.2011 of this chapter will be required with report year 2000, due on or before March 31, 2001.

PART 385 – RULES OF PRACTICE AND PROCEDURE

3. The Authority citation for Part 385 is revised to read as follows:

Authority: 5 U.S.C. 551-557; 15 U.S.C. 717-717z, 3301-3432; 16 U.S.C. 791a-825r, 2601-2645; 31 U.S.C. 9701; 42 U.S.C. 7101-7352; 49 U.S.C. 60502; 49 App. U.S.C. 1-85 (1988).

4. In § 385.2011, paragraph (a)(7) is added to read as follows:

§ 385.2011 Procedures for filing on electronic media (Rule 2001).

(a) * * *

(7) FERC Form No. 6, Annual Report of Oil Pipeline Companies.

* * * * *

APPENDIX A - FERC Form No. 6: Annual Report of Oil Pipeline Companies Schedules

Appendix A contains the revised Form 6.

GENERAL INFORMATION

I. Purpose
This form is a regulatory support requirement (18 CFR 357.2). It is designed to collect financial and operational information from oil pipeline companies (carriers by pipeline) subject to the jurisdiction of the Federal Energy Regulatory Commission.

II. Who Must Submit
Each oil pipeline company, subject to the provisions of Section 20 of the Interstate Commerce Act, and having jurisdictional operating revenues of $500,000 or more in each of the three immediately preceding calendar years, must submit this form.

III. What and Where to Submit
(a) Submit this form electronically through the Form 6 Submission Software (available with instructions at www.ferc.fed.us/oil/oil2.htm) and an original and three (3) conformed paper copies of this form to:

Office of the Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Room 1A-21
Washington, DC 20426

Retain one copy of this report for your files.

Include with the original and each conformed paper copy of this form the subscription statement required by 18 CFR 385.2011(c)(5). Paragraph (c)(5) of 18 CFR 385.2011 requires each respondent submitting data electronically to file a subscription stating that the paper copies contain the same information as the electronic filing, that the signer knows the contents of the paper copies and electronic filing, and that the contents as stated in the copies and electronic filing are true to the best knowledge and belief of the signer.

(b) Submit immediately upon publication, two (2) copies of the latest annual report to stockholders. Indicate by checking the appropriate box on Page 3, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared. Mail these reports to:

Chief Accountant
Federal Energy Regulatory Commission
888 First Street, NE
Room 42-41
Washington, DC 20426

(c) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirements free of charge from:

Public Reference Room
Federal Energy Regulatory Commission
888 First Street, NE
Room 2A-1 CI-1
Washington, DC 20426
(202) 208-1371

IV. When to Submit
Submit this report form on or before March 31st of the year following the year covered by this report.

V. The public reporting burden for this collection of information is estimated to average 99 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 888 First Street NE., Washington, DC 20426 (Attention: Michael Miller, CI-1); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission).

GENERAL INSTRUCTIONS

I. Prepare this report in conformity with the Uniform System of Accounts for Pipelines (18 CFR 362) (USofA). Interpret all accounting words and phrases in accordance with the USofA.

II. Enter in whole numbers (dollars) only, except where otherwise noted. Enter cents for averages where cents are important. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income accounts the current year's amounts.

III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.

IV. For any page(s) that is not applicable to the respondent, either

(a) Enter the words "Not Applicable" on the particular page(s), or

(b) Omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.

V. Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. The copies, however, may be carbon copies or other similar means of reproduction as long as the impressions are clear and readable.

VI. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (see VIII. below).

VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses. ( )

VIII. When making revisions, resubmit only those pages that have changed from the original submission. Submit the electronic filing using the Form 6 Submission Software and an original and the same number of conformed paper copies as required for filing the form. Include with the resubmission the Identification and Verification page, page 1. Mail dated resubmissions to:

Office of the Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Room 1A-21
Washington, DC 20426

IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (81/2 x 11 inch size) on the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and the page number supplemented.

X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.

XI. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.

XII. Respondents may submit computer printed schedules (reduced to 81/2 x 11 inches) instead of the schedules if they are in substantially the same format.

DEFINITIONS

1. Active Corporation - A corporation which maintains an organization for operating property or administering its financial affairs.

2. Actually Issued - For the purposes of this report, capital stock and other securities are considered to be actually issued when sold to a bona fide purchaser for a valuable consideration, and such purchaser holds free from control by the respondent.

3. Actually Outstanding - For the purposes of this report, capital stock and other securities actually issued and not reacquired by or for the respondent.

4. Affiliated Companies - The situation where one company directly or indirectly controls the other, or where they are subject to a common control.

5. Carrier - A common carrier by pipeline subject to the Interstate Commerce Act.

6. Commission - Means the Federal Energy Regulatory Commission.

7. Control (including the terms "controlling," "controlled by," and "under common control with") -

   (a) The possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement. Also, it is necessary whether such power is established through a majority or minority ownership or voting of securities, common directors, officers or stockholders, voting trusts, holding trusts, associated companies, contract or any other direct or indirect means. When there is doubt about an existence of control in any particular situation, the carrier shall report all pertinent facts to the Commission for determination. (18 CFR 352, Definition 10.)

   (b) For the purposes of this report, the following are to be considered forms of control:

      (1) Right through title to securities issued or assumed to exercise the major part of the voting power in the controlled company;

      (2) Right through agreement of through sources other than title to securities to name the majority of the board of directors, managers, or trustees of the controlled company;

      (3) Right to foreclose a priority lien upon all or a major part in value of the tangible property of the controlled company;

      (4) Right to secure control in consequence of advances made for construction of the property of the controlled company. Indirect control is that exercised through an intermediary.

   (c) A leasehold interest in the property of a company is not for the purpose of these accounts to be classed as a form of control over the lessor company.

8. Crude Oil - Oil in its natural state (including natural gas and other similar natural constituents), not altered, refined, or prepared for use by any process.

9. Inactive Corporation - A corporation which has been practically absorbed in a controlling corporation, and which neither operates property nor administers its financial affairs; if it maintains an organization it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises.

10. Nominally Issued - For the purposes of this report, capital stock and other securities are considered to be nominally issued when certificates are signed and sealed and placed with the proper officer for sale and delivery or are pledged or otherwise placed in some special fund of the respondent.

11. Nominally Outstanding - For the purposes of this report, those capital stock and other securities reacquired by or for the respondent under such circumstances require them to be considered held alive and not canceled or retired.

12. Products - Oils that have been refined, altered, or processed for use, such as fuel oil and gasoline.

13. Undivided Joint Interest Pipeline - Physical pipeline property owned in undivided joint interest by more than one person/entity.

14. Undivided Joint Interest Property - Carrier property owned as part of an undivided joint interest pipeline.

EXCERPTS FROM THE LAW

Interstate Commerce Act, Part I

Section 20

(1) The Commission is hereby authorized to require annual, periodical, or special reports from carriers, lessors, * * * (as defined in this section), to prescribe the manner and form in which such reports shall be made, and to require from such carriers, lessors, * * * specific and full, true, and correct answers to all questions upon which the Commission may deem information to be necessary, classify such carriers, lessors, * * * as it may deem proper for any of these purposes. Such annual reports shall give an account of the affairs of the carrier, lessor, * * * in such form and detail as may be prescribed by the Commission.

(2) Said annual reports shall contain all the required information for the period of twelve months ending on the 31st day of December in each year, unless the Commission shall specify a different date, and shall be made out under oath and filed with the Commission at its office in Washington within three months after the close of the year for which report is made, unless additional time be granted in any case by the Commission.

GENERAL PENALTIES

Section 20

(7)(b) Any person who shall knowingly and willfully make, cause to be made, or participate in the making of any false entry in any annual or other report required under this section to be filed, * * * or shall knowingly or willfully file with the Commission any false report, or other document, shall be deemed guilty of a misdemeanor and shall be subject, upon conviction in any court of the United States of competent jurisdiction to a fine of not more than five thousand dollars or imprisonment for not more than two years, or both such fine and imprisonment: * * *

(7)(c) Any carrier or lessor, * * * or any officer, agent, employee, or representative thereof, who shall fail to make and file an annual or other report with the Commission within the time fixed by the Commission, or to make specific and full true and correct answer to any question within thirty days from the time it is lawfully required by the Commission so to do, shall forfeit to the United States the sum of one hundred dollars for each and every day it shall continue to be in default with respect thereto.

FERC FORM NO. 6:
ANNUAL REPORT OF OIL PIPELINE COMPANIES

IDENTIFICATION		
01 Exact Legal Name of Respondent		02 Year of Report Dec. 31, 20______
03 Previous Name and Date of Change *(If name changed during year)*		
04 Address of Principal Office at End of Year *(Street, City, State, Zip Code)*		
05 Name of Contact Person	06 Title of Contact Person	
07 Address of Contact Person *(Street, City, State, Zip Code)*		
08 Telephone of Contact Person, *Including Area Code*	09 This Report Is (1) 9 An Original (2) 9 A Resubmission	10 Date of Report *(Mo, Da, Yr)*

VERIFICATION	
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.	
01 Name	02 Title
03 Signature	04 Date Signed *(Mo, Da, Yr)*
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.	

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

LIST OF SCHEDULES

Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

LIST OF SCHEDULES (Continued)

Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none." "not applicable," or "NA."

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

GENERAL INFORMATION

1.) For item No. 1, give the exact full name of the respondent. Use the words "The" and "Company" only when they are parts of the corporate name. The corporate name should also be given uniformly throughout the report, notably on the cover, on the title page, and in the "Verification" (p. 1). If the report is made by receivers, trustees, a committee of bondholders, or individuals otherwise in possession of the property, state names and facts with precision.

2.) For item No. 2, if incorporated under a special charter, give date of passage of the act; if under a general law, give date of filing certificate of organization; if a reorganization has been effected, give date of reorganization. If a receivership or other trust, give also date when such receivership or other possession began. If a partnership, give date of formation and full names of present partners.

3.) For item No. 3, give specific reference to laws of each State or Territory under which organized, citing chapter and section. Include all grants of corporate powers by the United States, or by Canada or other foreign country; also, all amendments to charter. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers of trustees.

4.) For item No. 4, give specific reference to special or general laws under which each consolidation or merger or combination of other form was effected during the year, citing chapter and section. Specify Government, State, Territory under the laws of which each company consolidated or merged or otherwise combined during the year into the present company was organized; give reference to the charters of each, and to all amendments of them. Carefully distinguish between mergers and consolidations. For the purpose of this report, a merger may be defined as the absorption of one of two existing corporations by the other so the absorbed or merged corporation ceases to exist as a legal entity, its property passing to the merging or absorbing corporation, which assumes all of the merged corporation's obligations. A consolidation may be defined as the union of two or more existing corporations into a new corporation, which, through the consolidation, acquires all of the property of the uniting corporations, assumes all of their obligations, and issues its capital stock in exchange for those of the uniting corporations in ratios fixed in the agreement for consolidations, after completion of which both or all of the consolidating corporations cease to exist as legal entities. In a footnote, explain combinations that are not classifiable as mergers or consolidations. Cases in which corporations have become inactive and have been practically absorbed through ownership or control of their entire capital stock, through leases of long duration (under which the lessor companies so not keep up independent organizations for financial purposes), or otherwise, so that no distinction is made in operating or in accounting by reason of the original separate incorporation, should be included in a separate list and fully explained in answering this and the following page.

1. Give exact name of pipeline company making this report.

2. Give date of incorporation.

3. Give reference to laws of the Government, State or Territory under which the company is organized. If more than one, name all.

4. If a consolidated or a merged company, name all constituent and all merged companies absorbed during the year.

5. Give date and authority for each consolidation and for each merger effected during the year.

6. If a reorganized company, give name of original corporation, refer to laws under which it was organized, and state the occasion for any reorganization effected during the year.

7. State whether or not the respondent during the year conducted any part of its business under a name or names other than that shown in response to inquiry No. 1, above; if so, give full particulars (details).

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

CONTROL OVER RESPONDENT

1.) Report in column (a) the names and state of incorporation of all corporations, partnerships, business trusts, and similar organizations that indirectly held control (see page iii for definition of control) over the respondent at end of year by means of intermediaries. Report only the names of those companies that held ultimate control over the respondent. If control is in a holding company organization, report in a footnote the chain of organization only if there are two or more intermediary companies in the chain of ownership.

2.) Report in column (b) the names and state of incorporation and in column (c) the percent of the respondent's voting stock owned by all corporations, partnerships, business trusts, and similar organizations that directly held control over the respondent at end of year.

3.) If control is held by trustees, state in a footnote the names of the trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.

Controlling Company or Main Parent *(a)*	Intermediate or Direct Parent *(b)*	Percent Voting Stock Owned *(c)*

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

COMPANIES CONTROLLED BY RESPONDENT

1.) Report in column (a) the names and state of incorporation of all corporations, partnerships, and similar organizations controlled (see page iii for definition of control) directly by respondent at end of year.

2.) If control is held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Name of Company Controlled *(a)*	Kind of Business *(b)*	Percent Voting Stock Owned *(c)*

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

PRINCIPAL GENERAL OFFICERS

Give the title, name, and address of the principal general officers as follows: Executive, Legal, Fiscal and Accounting, Purchasing, Operating, Construction, Maintenance, Engineering, Commercial, and Traffic. If there are receivers, trustees, or committees, who are recognized as in the controlling management of the company or of some department of it, also give their names and titles, and the location of their offices. If the duties of an officer extend to more than one department, or if his duties are not in accordance with the customary acceptance of his given title, briefly state the facts under Explanatory Remarks below.

Line No.	Title of General Officer *(a)*	Name of Person Holding Office at End of Year *(b)*	Office Address *(c)*
1			
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30			
31			
32	Explanatory Remarks		

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

DIRECTORS

1.) Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.

2.) Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name and Title of Director *(a)*	Office Address *(Street, City, State, Zip)* *(b)*
1		
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20		

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number these in accordance with the inquiries. Each inquiry should be answered. Enter "none" or "not applicable" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1.) Changes and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. State if no consideration was given.
2.) Acquisition of ownership in other carrier operations by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, and reference to dates of Commission authorization and journal entries filed if applicable.
3.) Important extension or reduction of carrier pipeline operations: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required.
4.) State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
5.) If the important changes during the year relating to the respondent company appearing in the respondent's annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 4 above, such notes may be attached to this page.

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

IMPORTANT CHANGES DURING THE YEAR (Continued)

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

COMPARATIVE BALANCE SHEET STATEMENT - ASSETS

For instructions covering this schedule, see the text and instructions pertaining to Balance Sheet Accounts in the USofA. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated.

Line No.	Item *(a)*	Reference Page No. *(b)*	Balance at End of Current Year *(In dollars)* *(c)*	Balance at End of Previous Year *(In dollars)* *(d)*
	CURRENT ASSETS			
1	Cash (10)			
2	Special Deposits (10-5)			
3	Temporary Investments (11)			
4	Notes Receivable (12)			
5	Receivables from Affiliated Companies (13)	200		
6	Accounts Receivable (14)			
7	Accumulated Provision For Uncollectible Accounts (14-5)			
8	Interest and Dividends Receivable (15)			
9	Oil Inventory (16)			
10	Material and Supplies (17)			
11	Prepayment (18)			
12	Other Current Assets (19)			
13	Deferred Income Tax Assets (19-5)	230-231		
14	TOTAL Current Assets *(Total of lines 1 thru 12)*			
	INVESTMENTS AND SPECIAL FUNDS			
	Investments in Affiliated Companies (20):			
15	Stocks	202-203		
16	Bonds	202-203		
17	Other Secured Obligations	202-203		
18	Unsecured Notes	202-203		
19	Investment Advances	202-203		
20	Undistributed Earnings from Certain Invest. in Acct. 20	204		
	Other Investments (21):			
21	Stocks			
22	Bonds			
23	Other Secured Obligations			
24	Unsecured Notes			
25	Investment Advances			
26	Sinking and Other Funds (22)			
27	(Less) Reductions in Security Values-Credit (23)			
28	(Less) Allowance for Net Unrealized Loss on Noncurrent Marketable Equity Securities-Credit			
29	TOTAL Investment and Special Funds *(Total lines 14 thru 27)*			

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

COMPARATIVE BALANCE SHEET STATEMENT - ASSETS (Continued)

1.) For instructions covering this schedule, see the text and instructions pertaining to Balance Sheet Accounts in the USofA. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated.

2.) On line 30, include depreciation applicable to investment in property.

Line No.	Item *(a)*	Reference Page No. *(b)*	Balance at End of Current Year *(In dollars)* *(c)*	Balance at End of Previous Year *(In dollars)* *(d)*
	TANGIBLE PROPERTY			
30	Carrier Property (30)	212-215		
31	(Less) Accrued Depreciation - Carrier Property (31)	216-217		
32	(Less) Accrued Amortization - Carrier Property (32)	218-219		
33	Net Carrier Property *(Line 29 less 30 and 31)*			
34	Operating Oil Supply (33)			
35	Noncarrier Property (34)	220		
36	Less Accrued Depreciation - Noncarrier Property			
37	Net Noncarrier Property *(Line 34 less 35)*			
38	TOTAL Tangible Property *(Total of lines 32, 33 and 36)*			
	OTHER ASSETS AND DEFERRED CHARGES			
39	Organization Costs and Other Intangibles (40)			
40	(Less) Accrued Amortization of Intangibles (41)			
41	Reserved			
42	Miscellaneous Other Assets (43)			
43	Other Deferred Charges (44)	221		
44	Accumulated Deferred Income Tax Assets (45)	230-231		
44	TOTAL Other Assets and Deferred Charges *(38 thru 43)*			
45	TOTAL Assets *(Total of lines 13, 28, 37 and 44)*			

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

COMPARATIVE BALANCE SHEET STATEMENT - LIABILITIES (Continued)

For instructions covering this schedule, see the text and instructions pertaining to Balance Sheet Accounts in the USofA. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated.

Line No.	Item *(a)*	Reference Page No. *(b)*	Balance at End of Current Year *(In dollars)* *(c)*	Balance at End of Previous Year *(In dollars)* *(d)*
	CURRENT LIABILITIES			
46	Notes Payable (50)			
47	Payables to Affiliated Companies (51)			
48	Accounts Payable (52)			
49	Salaries and Wages Payable (53)			
50	Interest Payable (54)			
51	Dividends Payable (55)			
52	Taxes Payable (56)			
53	Long - Term Debt - Payable Within One Year (57)	226-227		
54	Other Current Liabilities (58)			
55	Deferred Income Tax Liabilities (59)	230-231		
56	TOTAL Current Liabilities *(Total of lines 46 thru 55)*			
	NONCURRENT LIABILITIES			
57	Long-Term Debt - Payable After One Year (60)	226-227		
58	Unamortized Premium on Long-Term Debt (61)			
59	(Less) Unamortized Discount on Long-Term Debt-Dr. (62)			
60	Other Noncurrent Liabilities (63)			
61	Accumulated Deferred Income Tax Liabilities (64)	230-231		
62	TOTAL Noncurrent Liabilities *(Total of lines 57 thru 61)*			
63	TOTAL Liabilities *(Total of lines 56 and 62)*			
	STOCKHOLDERS' EQUITY			
64	Capital Stock (70)	250-251		
65	Premiums on Capital Stock (71)			
66	Capital Stock Subscriptions (72)			
67	Additional Paid-In Capital (73)	254		
68	Appropriated Retained Income (74)	118		
69	Unappropriated Retained Income (75)	119		
70	(Less) Unrealized Loss on Noncarrier Marketable Equity-Sec. (75.5)			
71	(Less) Treasury Stock (76)			
72	TOTAL Stockholders' Equity *(Total of lines 64 thru 71)*			
73	TOTAL Liabilities and Stockholders' Equity *(Total of lines 63 and 72)*			

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

INCOME STATEMENT

1.) Give the particulars (details) called for from the income Accounts of the respondent for the year. The entries in this statement should be determined in accordance with the rules prescribed in the USofA and should be consistent with the details stated on the pages referred to.
2.) The dividends on line 5 includes only dividends from investments accounted for under the cost method. The dividends on line 11 includes only dividends accounted for under the equity method. Line 12 includes the undistributed earnings from investments accounted for under the equity method. Line 13 represents the earnings (losses) of investee companies accounted for under the equity method.

Line No.	Item *(a)*	Reference Page No. *(b)*	Current Year Amount *(In dollars)* *(c)*	Previous Year Amount *(In dollars)* *(d)*
	ORDINARY ITEMS Carrier Operating Income			
1	Operating Revenues (600)	301		
2	(Less) Operating Expenses (610)	302-304		
3	Net Carrier Operating Income			
	Other Income and Deductions			
4	Income (Net) from Noncarrier Property (620)	335		
5	Interest and Dividend Income (From Investments under Cost Only) (630)	336		
6	Miscellaneous Income (640)	337		
7	Unusual or Infrequent Items-Credit (645)			
8	(Less) Interest Expense (650)			
9	(Less) Miscellaneous Income Charges (660)	337		
10	(Less) Unusual or Infrequent Items-Debit (665)			
11	Dividend Income (From Investments under Equity Only)			
12	Undistributed Earnings (Losses)			
13	Equity in Earnings (Losses) of Affiliated Companies *(Total lines 11 and 12)*			
14	TOTAL Other Income and Deductions *(Total lines 4 thru 10 and 13)*			
15	Ordinary Income before Federal Income Taxes *(Line 3 +/- 14)*			
16	(Less) Income Taxes on Income from Continuing Operations (670)			
17	(Less) Provision for Deferred Taxes (671)	230-231		
18	Income (Loss) from Continuing Operations *(Total lines 15 thru 17)*			
	Discontinued Operations			
19	Income (Loss) from Operations of Discontinued Segments (675)*			
20	Gain (Los) on Disposal of Discontinued Segments (676)*			
21	TOTAL Income (Loss) from Discontinued Operations *(Lines 19 and 20)*			
22	Income (Loss) before Extraordinary Items *(Total lines 18 and 21)*			
	EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES			
23	Extraordinary Items-Net-(Debit) Credit (680)	337		
24	Income Taxes on Extraordinary Items-Debit (Credit) (695)	337		
25	Provision for Deferred Taxes-Extraordinary Items (696)	230-231		
26	TOTAL Extraordinary Items *(Total lines 23 thru 25)*			
27	Cumulative Effect of Changes in Accounting Principles (697)*			
28	TOTAL Extraordinary Items and Accntg Changes-(Debit) Credit *(Line 26 + 27)*			
29	Net Income (Loss) *(Total lines 22 and 28)*			

* Less applicable income taxes as reported on page 122.

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

APPROPRIATED RETAINED INCOME

Give an analysis of the amount in Account No. 74, *Appropriated Retained Income,* at the end of the year.

Line No.	Class of Appropriation *(a)*	Balance at End of Current Year *(In dollars)* *(b)*	Balance at End of Previous Year *(In dollars)* *(c)*
1	Additions to Property Through Retained Income		
2	Debt Retained Through Retained Income		
3	Sinking Funds		
4	Other Funds		
5	Appropriated Retained Income Not Specifically Invested		
6	Other Appropriations *(Specify)*		
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20	TOTAL		

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

UNAPPROPRIATED RETAINED INCOME STATEMENT

1.) Report items of the Retained Income Accounts of the respondents for the year, classified in accordance with the USofA.
2.) Report on lines 15 and 16 the amount of assigned Federal income tax consequences, Account Nos. 710 and 720.
3.) Report on lines 17 through 20 all amounts applicable to the equity in undistributed earnings (losses) of affiliated companies based on the equity method of accounting.
4.) Line 18 should agree with line 12, Schedule 114. The total of lines 2, 6, and 18 should agree with line 29, Schedule 114.
5.) Include on lines 1 through 12 only amounts applicable to Retained Income exclusive of any amounts included on lines 17 through 20.

Line No.	Item *(a)*	Referenc e Page No. *(b)*	Current Year Amount *(In dollars)* *(c)*	Previous Year Amount *(In dollars)* *(d)*
	UNAPPROPRIATED RETAINED INCOME			
1	Balances at Beginning of Year			
	CREDITS			
2	Net Balance Transferred from Income (700)	114		
3	Prior Period Adjustments to Beginning Retained Income (705)			
4	Other Credits to Retained Income (710)*	337		
5	TOTAL *(Lines 2 thru 4)*			
	DEBITS			
6	Net Balance Transferred from Income (700)	114		
7	Other Debits to Retained Income (720)*	337		
8	Appropriations of Retained Income (740)			
9	Dividend Appropriations of Retained Income (750)	119		
10	TOTAL *(Lines 6 thru 9)*			
11	Net Increase (Decrease) During Year *(Line 5 minus line 10)*			
12	Balances at End of Year *(Lines 1 and 11)*			
13	Balance from Line 20			
14	TOTAL Unapprop. Retained Inc. and Equity in Undist. Earnings. (Losses) of Affil. Comp. at End of Year *(Lines 12 and 13)*			
	***Amount of Assigned Federal Income Tax Consequences**			
15	Account No. 710			
16	Account No. 720			
	EQUITY IN UNDISTRIBUTED EARNINGS (LOSSES) OF AFFILIATED COMPANIES			
17	Balances at Beginning of Year			
18	Net Balance Transferred from Income (700)	114		
19	Other Credits (Debits)			
20	Balances at End of Year			

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

STATEMENT OF CASH FLOWS

1.) If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement such notes should be attached to page 122. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.

2.) Under "Other' specify significant amounts and group others.

3.) Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	Description *(See Instructions No. 5 for Explanation of Codes)* *(a)*	Current Year Amount *(b)*	Previous Year Amount *(c)*
1	Cash Flow from Operating Activities:		
2	Net Income		
3	Noncash Charges (Credits) to Income:		
4	Depreciation		
5	Amortization		
6			
7			
8	Deferred Income Taxes		
9			
10	Net (Increase) Decrease in Receivables		
11	Net (Increase) Decrease in Inventory		
12	Net Increase (Decrease) in Payables and Accrued Expenses		
13			
14	Other		
15			
16			
17			
18			
19			
20			
21	Net Cash Provided be (Used in) Operating Activities		
22	*(Total of lines 2 thru 20)*		
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant *(including land)*:		
26	Gross Additions to Carrier Property		
27	Gross Additions to Noncarrier Property		
28	Other		
29			
30			
31			
32			
33			
34	Cash Outflows for Plant *(Total of lines 26 thru 33)*		
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

STATEMENT OF CASH FLOWS (Continued)

4.) Investing Activities:
Include at Other (line 28) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.

5.) Codes used:
(a) Net proceeds or payments.
(b) Bonds, debentures and other long term debt.
(c) Include commercial paper.
(d) Identify separately such items assets, intangibles, etc.

6.) Enter on page 122 clarifications and explanations.

Line No.	Description *(See Instructions No. 5 for Explanation of Codes)* *(a)*	Current Year Amount *(b)*	Previous Year Amount *(c)*
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net Increase (Decrease) in Payables and Accrued Expenses		
52	Other		
53			
54			
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	*(Total of lines 34 thru 55)*		
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		
62	Capital Stock		
63	Other		
64			
65			
66	Net Increase in Short-Term Debt (c)		
67	Other		
68			
69			
70	Cash Provided by Outside Sources *(Total of lines 61 thru 69)*		
71			
72	Payment for Retirement of:		
73	Long - Term Debt (b)		
74	Capital Stock		
75	Other		
76			
77			
78	Net Decrease in Short-Term Debt (c)		
79			
80	Dividends on Capital Stock		
81	Other:		
82	Net Cash Provided by (Used in) Financing Activities		
83	*(Total of lines 70 thru 81)*		
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	*(Total of lines 22, 57, and 83)*		
87			
88	Cash and Cash Equivalents at Beginning of Year		
89			
90	Cash and Cash Equivalents at End of Year		

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

NOTES TO FINANCIAL STATEMENTS

1.) Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account therefor. Classify the notes according to each basic statement, providing a subheading for each statement, except where a note is applicable to more than one statement.

2.) Furnish details as to any significant commitments or contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessments of additional income taxes of a material amount, or of a claim for refund of income taxes of a material amount initiated by the respondent. State whether such commitments or contingencies will have a material adverse effect upon the financial position or results of operations of the respondent.

3.) Furnish details on the accounting for the respondent's pensions and postretirement benefits and explain any changes in the method of accounting for them. Include in the details a concise breakdown of the effects of the various components on income for the year, funding for the plans and accumulated obligations at year end.

4.) Provide an explanation of any significant changes in operations during the year. Give the financial statement effects of acquiring oil pipelines by purchase or merger or by participating in joint ventures or similar activities.

5.) Furnish details on the respondent's accounting for income taxes and provide an explanation of any changes in the methods of accounting for income taxes and give the financial statement effects resulting from these changes.

6.) Provide an explanation of any significant rate or other regulatory matters involving the respondent during the year and give the effects, if any, on the respondent's financial statements.

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NOTES TO FINANCIAL STATEMENTS (Continued)

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

RECEIVABLES FROM AFFILIATED COMPANIES

1.) Give particulars (details) of the various affiliated company debtors and the character of the transactions involved in the current asset Account No. 13, *Receivables from Affiliated Companies*.

2.) In column (a), list every item amounting to $500,000 or more. For debtors whose balances were less than $500,000, a single entry may be made under a caption "Minor accounts, less than $500,000."

Line No.	Name of Debtor *(a)*	Description of Assets or of Transaction *(b)*	Balance at End of Year *(In dollars)* *(c)*
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48			
49		TOTAL	

GENERAL INSTRUCTIONS CONCERNING SCHEDULES 202 THRU 205

1.) In Schedules 202 thru 205, give particulars (details) of stocks, bonds, notes, advances, and miscellaneous securities of affiliated and nonaffiliated companies held by respondent at end of year specifically as investments; investments made or disposed of during the year; and dividends and interest credited to income. Exclude securities issued or assumed by respondent.

2.) Classify the investments in the following order by accounts. Show a total for each group.

(A) Stocks
(B) Bonds (Including U.S. Government Bonds)
(C) Other Secured Obligations
(D) Unsecured Notes
(E) Investment Advances

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INVESTMENTS IN AFFILIATED COMPANIES

1.) Give particulars (details) of investments included in Account Nos. 20, *Investments in Affiliated Companies* and 22, *Sinking and Other Funds.*

2.) Refer to the General Instructions on page 201. Be sure to follow the classification of Investments. Give totals for each class and for each subclass, and a grand total for each account.

3.) Indicate in footnotes the obligation in support of which any security is pledged, mortgaged, or otherwise encumbered, giving names and other important particulars (details) of such obligations.

4.) Enter in column (c) date of maturity of bonds and other evidences of indebtedness. In case obligations of the same designation mature serially, the date in column (c) may be reported as "Serially 19 to 19 ." In making entries in this column, abbreviations in common use in standard financial publications may be used where necessary due to limited space.

Line No.	Account No. *(a)*	Class No. (From 201) *(b)*	Name of Issuing Company and Description of Security Held, Also Lien Reference, If Any *(c)*	Extent of Control *(In percent)* *(d)*
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Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

INVESTMENTS IN AFFILIATED COMPANIES (Continued)

5.) If any of the companies included in this schedule are controlled by respondent, give the percent of control in column (d). In case any company listed is controlled other than through actual ownership of securities, give particulars (details) in a footnote. In cases of joint control, give in a footnote names of other parties and particulars (details) of control.

6.) If any advances are pledged, give particulars (details) in a footnote.

7.) Give particulars (details) of investments made, disposed of, or written down during the year in columns (f), (g), and (h). If the cost of any investment made during the year differs from the book value reported in column (f), explain the matter in a footnote. "Cost" means the consideration given minus accrued interest or dividends included therein. If the consideration given or received for such investments was other than cash, describe the transaction in a footnote.

8.) Do not include in this schedule issued securities or assumed by respondent.

Total Book Value of Investments at End of Year *(In dollars)* *(e)*	Book Value of Investment Made During Year *(In dollars)* *(f)*	INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR *(In dollars)*		DIVIDENDS OR INTEREST		Line No
		Book Value *(g)*	Selling Price *(h)*	Rate *(In percent)* *(i)*	Amount Credited to Income *(In dollars)* *(j)*	
						1
						2
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INVESTMENTS IN COMMON STOCKS OF AFFILIATED COMPANIES

1.) Report below the particulars (details) of all investments in common stocks included in Account No. 20, *Investments in Affiliated Companies,* which qualify for the equity method under instruction 2-2 in the USofA.

2.) Enter in column (c) the amount necessary to retroactively adjust those investments qualifying for the equity method of accounting in accordance with instruction 2-2 (c) (11) of the USofA.

Line No.	Name of Issuing Company and Description of Security Held *(a)*	Balance at Beginning of Year *(In dollars)* *(b)*
1	Carriers *(List specifics for each company)*	
2		
3		
4		
5		
6		
7		
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12		
13	TOTAL	
14	Noncarriers *(Show totals only for each column)*	
15	TOTAL	

COMPANIES CONTROLLED DIRECTLY BY RESPONDENT OTHER THAN THROUGH TITLE TO SECURITIES

Line No.	Name of Issuing Company and Name of Company Controlled *(a)*	Sole or Joint *(b)*
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INVESTMENTS IN COMMON STOCKS OF AFFILIATED COMPANIES (Continued)

3.) Enter in column (d) the share of undistributed earnings (i.e., less dividends) or losses.
4.) Enter in column (e) the amortization for the year of the excess of cost over equity in net assets (equity over cost) at date of acquisition. See instruction 2-2 (c) (4) of the USofA.
5). The cumulative total of column (g) must agree with column (c), line 19, Schedule 110.

Adjustment for Investments Qualifying for Equity Method *(In dollars)* *(c)*	Equity in Undistributed Earnings *(Losses during year)* *(In dollars)* *(d)*	Amortization During Year *(In dollars)* *(e)*	Adjustment for Investments Disposed of or Written Down During Year *(In dollars)* *(f)*	Balance at End of Year *(In dollars)* *(g)*	Line No.
					1
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					14
					15

COMPANIES CONTROLLED DIRECTLY BY RESPONDENT OTHER THAN THROUGH TITLE TO SECURITIES (Continued)

DESCRIPTION OF CONTROL *(See definition of control, page iii)*				
Other Parties, if Any, to Joint Agreement for Control *(c)*	How Established *(d)*	Extent of Control *(In percent)* *(e)*	Remarks *(f)*	Line No.
				1
				2
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INSTRUCTIONS FOR SCHEDULES 212-213

1.) Give an analysis of changes during the year in Account No. 30, *Carrier Property*, by carrier property accounts, excluding investments in undivided joint interest property reported on pages 214 and 215. The total carrier property reported on page 213 (column i, line 44) and the total undivided joint interest property reported on all pages 215 (column i, line 44) should represent all carrier property owned by the reporting entity at year end.

2.) Enter in column (c) the cost of newly constructed property, additions, and improvements made to existing property. Include amounts distributed to carrier property accounts during the year which were previously charged to Account No. 187, *Construction Work in Progress*. In column (d) enter expenditures for existing pipeline property purchased or otherwise acquired. Enter in column (e) property sold, abandoned, or otherwise retired during the year. This will generally be a positive number, so that the calculation in column (f) works properly.

3.) If pipeline operating property was acquired from or sold to some other company during the year, footnote the acquisition or sale if it exceeded $250,000. Include the following in the footnote: the name of the company the property was acquired from or sold to, the mileage acquired or sold, and the date of acquisition or sale. Include termini, the original cost of property acquired from an affiliate or other common carrier (see Instruction 3-1, Property acquired, Instructions for Carrier Property Accounts in Uniform System of Accounts), and the cost of the property to the respondent. Also give the amount debited or credited to each company account representing such property acquired or disposed of.

4.) Enter in column (g) for each account the net of all other accounting adjustments, transfers, and clearances applicable to prior years' accounting.

5.) Explain fully each adjustment, clearance, or transfer in excess of $500,000 in a footnote. Explain transfers to or from Account No. 34, *Noncarrier Property,* in Schedule 219.

6.) Indicate in parenthesis any entry in columns (f), (g), or (h) which represents an excess of credits over debits.

INSTRUCTIONS FOR SCHEDULES 214-215

1.) Give an analysis of changes during the year in Account No. 30, *Carrier Property*, by carrier property accounts, for investments in undivided joint interest property. The respondent will only report its portion of the carrier property of any undivided joint interest pipeline in which it has an interest. If the respondent owns an interest in multiple undivided joint interest pipelines, prepare and submit a separate schedule 214-215 for each undivided joint interest pipeline in which it has an interest. If multiple schedules 214-215 are submitted, number all schedules subsequent to the first with a number and letter page designator (For example ... 214, 215; 214a, 215a; 214b, 215b; etc...).

2.) Enter in column (c) the cost of newly constructed property, additions, and improvements made to existing property. Include amounts distributed to carrier property accounts during the year which were previously charged to Account No. 187, *Construction Work in Progress*. In column (d) enter expenditures for existing pipeline property purchased or otherwise acquired. Enter in column (e) property sold, abandoned, or otherwise retired during the year. This will generally be a positive number so that the calculation in column (f) works properly.

3.) If pipeline operating property was acquired from or sold to some other company during the year, footnote the acquisition or sale if it exceeded $250,000. Include the following in the footnote: the name of the company the property was acquired from or sold to, the mileage acquired or sold, and the date of acquisition or sale. Include termini, the original cost of property acquired from an affiliate or other common carrier (see Instruction 3-1, Property acquired, Instructions for Carrier Property Accounts in Uniform System of Accounts), and the cost of the property to the respondent. Also give the amount debited or credited to each company account representing such property acquired or disposed of.

4.) Enter in column (g) for each account the net of all other accounting adjustments, transfers, and clearances applicable to prior years' accounting.

5.) Explain fully each adjustment, clearance, or transfer in excess of $500,000 in a footnote. Explain transfers to or from Account No. 34, *Noncarrier Property,* in Schedule 219.

6.) Indicate in parenthesis any entry in columns (f), (g), or (h) which represents an excess of credits over debits.

INSTRUCTIONS FOR SCHEDULES 216-217

1.) On schedule 216, give an analysis of changes during the year in Account No. 31, *Accrued Depreciation - Carrier Property*, by carrier property accounts, excluding depreciation on undivided joint interest property reported on page 217.

On schedule 217, give an analysis of changes during the year in Account No. 31, *Accrued Depreciation - Carrier Property*, by carrier property accounts for property owned as part of an undivided joint interest pipeline. If the respondent owns an interest in multiple undivided joint interest pipelines, prepare and submit a separate schedule 217 for each undivided joint interest pipeline in which it has an interest. If multiple schedules 217 are submitted, number all schedules subsequent to the first with a number and letter page designator (For example ... 217, 217a, 217b, etc...).

2.) In column (c), enter debits by carrier property account to Account No. 540, *Depreciation and Amortization*, during the year.

3.) In column (d), enter all debits to Account No. 31, *Accrued Depreciation - Carrier Property*, during the year resulting from the retirement of carrier property.

4.) In column (e), enter the net of any other debits and credits made to Account No. 31, *Accrued Depreciation - Carrier Property*, during the year.

5.) If composite annual depreciation rates are prescribed, enter those in effect at the end of the year in column (g). If component rates are prescribed, the composite rates entered in column (g) should be computed from the charges developed for December by using the prescribed component rates. Whether component or composite rates are prescribed, the entries on lines 16, 32, 39, and 40 of column (g) should be computed from December depreciation charges.

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CARRIER PROPERTY

			PROPERTY CHANGES DURING THE YEAR *(In dollars)*	
Line No.	Account *(a)*	Balance at Beginning of Year *(In dollars)* *(b)*	Expenditures for New Construction, Additions, and Improvements *(c)*	Expenditures for Existing Property Purchased or Otherwise Acquired *(d)*
	GATHERING LINES			
1	Land (101)			
2	Right of Way (102)			
3	Line Pipe (103)			
4	Line Pipe Fittings (104)			
5	Pipeline Construction (105)			
6	Buildings (106)			
7	Boilers (107)			
8	Pumping Equipment (108)			
9	Machine Tools and Machinery (109)			
10	Other Station Equipment (110)			
11	Oil Tanks (111)			
12	Delivery Facilities (112)			
13	Communication Systems (113)			
14	Office Furniture and Equipment (114)			
15	Vehicles and Other Work Equipment (115)			
16	Other Property (116)			
17	TOTAL *(Lines 1 thru 16)*			
	TRUNK LINES			
18	Land (151)			
19	Right of Way (152)			
20	Line Pipe (153)			
21	Line Pipe Fittings (154)			
22	Pipeline Construction (155)			
23	Buildings (156)			
24	Boilers (157)			
25	Pumping Equipment (158)			
26	Machine Tools and Machinery (159)			
27	Other Station Equipment (160)			
28	Oil Tanks (161)			
29	Delivery Facilities (162)			
30	Communication Systems (163)			
31	Office Furniture and Equipment (164)			
32	Vehicles and Other Work Equipment (165)			
33	Other Property (166)			
34	TOTAL *(Lines 18 thru 33)*			
	GENERAL			
35	Land (171)			
36	Buildings (176)			
37	Machine Tools and Machinery (179)			
38	Communication Systems (183)			
39	Office Furniture and Equipment (184)			
40	Vehicles and Other Work Equipment (185)			
41	Other Property (186)			
42	Construction Work in Progress (187)			
43	TOTAL *(Lines 35 thru 43)*			
44	GRAND TOTAL *(Lines 17, 34 and 43)*			

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CARRIER PROPERTY (Continued)

PROPERTY CHANGES DURING THE YEAR *(In dollars)*					
Property Sold, Abandoned, or Otherwise Retired During the Year *(e)*	Net (c + d - e) *(f)*	Other Adjustments, Transfers and Clearances *(In dollars)* *(g)*	Increase or Decrease During the Year (f + g) *(In dollars)* *(h)*	Balance at End of Year (b ± h) *(In dollars)* *(i)*	Line No.
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UNDIVIDED JOINT INTEREST PROPERTY

Name of Undivided Joint Interest Pipeline:

Line No.	Account *(a)*	Balance at Beginning of Year *(in dollars)* *(b)*	PROPERTY CHANGES DURING THE YEAR *(In dollars)* Expenditures for New Construction, Additions, and Improvements *(c)*	Expenditures for Existing Property Purchased or Otherwise Acquired *(d)*
	GATHERING LINES			
1	Land (101)			
2	Right of Way (102)			
3	Line Pipe (103)			
4	Line Pipe Fittings (104)			
5	Pipeline Construction (105)			
6	Buildings (106)			
7	Boilers (107)			
8	Pumping Equipment (108)			
9	Machine Tools and Machinery (109)			
10	Other Station Equipment (110)			
11	Oil Tanks (111)			
12	Delivery Facilities (112)			
13	Communication Systems (113)			
14	Office Furniture and Equipment (114)			
15	Vehicles and Other Work Equipment (115)			
16	Other Property (116)			
17	TOTAL *(Lines 1 thru 16)*			
	TRUNK LINES			
18	Land (151)			
19	Right of Way (152)			
20	Line Pipe (153)			
21	Line Pipe Fittings (154)			
22	Pipeline Construction (155)			
23	Buildings (156)			
24	Boilers (157)			
25	Pumping Equipment (158)			
26	Machine Tools and Machinery (159)			
27	Other Station Equipment (160)			
28	Oil Tanks (161)			
29	Delivery Facilities (162)			
30	Communication Systems (163)			
31	Office Furniture and Equipment (164)			
32	Vehicles and Other Work Equipment (165)			
33	Other Property (166)			
34	TOTALS *(Lines 18 thru 33)*			
	GENERAL			
35	Land (171)			
36	Buildings (176)			
37	Machine Tools and Machinery (179)			
38	Communication Systems (183)			
39	Office Furniture and Equipment (184)			
40	Vehicles and Other Work Equipment (185)			
41	Other Property (186)			
42	Construction Work in Progress (187)			
43	TOTAL *(Lines 35 thru 43)*			
44	GRAND TOTAL *(Lines 17, 34, and 43)*			

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UNDIVIDED JOINT INTEREST PROPERTY (Continued)

PROPERTY CHANGES DURING THE YEAR *(In dollars)*					
Property Sold, Abandoned, or Otherwise Retired During the Year *(e)*	Net (c+d-e) *(f)*	Other Adjustments, Transfers, and Clearances *(In dollars)* *(g)*	Increase or Decrease During the Year (f + g) *(In dollars)* *(h)*	Balance at End of Year (b + h) *(In dollars)* *(i)*	Line No.
					1
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ACCRUED DEPRECIATION - CARRIER PROPERTY
(EXCLUSIVE OF DEPRECIATION ON UNDIVIDED JOINT INTEREST PROPERTY REPORTED IN SCHEDULE 217)

Give particulars (details) of the credits and debits to Account No. 31, *Accrued Depreciation - Carrier Property,* during the year.

Line No.	Account *(a)*	Balance at Beginning of Year *(In dollars)* *(b)*	Debits to Account No. 540 of USofA *(In dollars)* *(c)*	Net Debit From Retirement of Carrier Property *(In dollars)* *(d)*	Other Debits and Credits-Net *(In dollars)* *(e)*	Balance at End of Year (b + c + d + e) *(In dollars)* *(f)*	Annual Composite/ Component Rates *(In percent)* *(g)*
	GATHERING LINES						
1	Right of Way (102)						
2	Line Pipe (103)						
3	Line Pipe Fittings (104)						
4	Pipeline Construction (105)						
5	Buildings (106)						
6	Boilers (107)						
7	Pumping Equipment (108)						
8	Machine Tools and Machinery (109)						
9	Other Station Equipment (110)						
10	Oil Tanks (111)						
11	Delivery Facilities (112)						
12	Communication Systems (113)						
13	Office Furniture and Equip (114)						
14	Vehicles and Other Work Equip (115)						
15	Other Property (116)						
16	TOTAL *(Lines 1 thru 15)*						
	TRUNK LINES						
17	Right of Way (152)						
18	Line Pipe (153)						
19	Line Pipe Fittings (154)						
20	Pipeline Construction (155)						
21	Buildings (156)						
22	Boilers (157)						
23	Pumping Equipment (158)						
24	Machine Tools and Machinery (159)						
25	Other Station Equipment (160)						
26	Oil Tanks (161)						
27	Delivery Facilities (162)						
28	Communication Systems (163)						
29	Office Furniture and Equip (164)						
30	Vehicles and Other Work Equip (165)						
31	Other Property (166)						
32	TOTAL *(Lines 17 thru 31)*						
	GENERAL						
33	Buildings (176)						
34	Machine Tools and Machinery (179)						
35	Communication Systems (183)						
36	Office Furniture and Equip (184)						
37	Vehicles and Other Work Equip (185)						
38	Other Property (186)						
39	TOTAL *(Lines 33 thru 38)*						
40	GRAND TOTAL *(Lines 16, 32, 39)*						

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ACCRUED DEPRECIATION - UNDIVIDED JOINT INTEREST PROPERTY

Give particulars (details) of the credits and debits to Account No. 31, *Accrued Depreciation - Carrier Property*, during the year.

Name of Undivided Joint Interest Pipeline:

Line No.	Account *(a)*	Balance at Beginning of Year *(In dollars)* *(b)*	Debits to Account No. 540 of USofA *(In dollars)* *(c)*	Net Debit From Retirement of Carrier Property *(In dollars)* *(d)*	Other Debits and Credits-Net *(In dollars)* *(e)*	Balance at End of Year (b + c + d + e) *(In dollars)* *(f)*	Annual Composite/ Component Rates *(In percent)* *(g)*
	GATHERING LINES						
1	Right of Way (102)						
2	Line Pipe (103)						
3	Line Pipe Fittings (104)						
4	Pipeline Construction (105)						
5	Buildings (106)						
6	Boilers (107)						
7	Pumping Equipment (108)						
8	Machine Tools and Machinery (109)						
9	Other Station Equipment (110)						
10	Oil Tanks (111)						
11	Delivery Facilities (112)						
12	Communication Systems (113)						
13	Office Furniture and Equip. (114)						
14	Vehicles and Other Work Equip. (115)						
15	Other Property (116)						
16	TOTAL *(Lines 1 thru 15)*						
	TRUNK LINES						
17	Right of Way (152)						
18	Line Pipe (153)						
19	Line Pipe Fittings (154)						
20	Pipeline Construction (155)						
21	Buildings (156)						
22	Boilers (157)						
23	Pumping Equipment (158)						
24	Machine Tools and Machinery (159)						
25	Other Station Equipment (160)						
26	Oil Tanks (161)						
27	Delivery Facilities (162)						
28	Communication Systems (163)						
29	Office Furniture and Equip. (164)						
30	Vehicles and Other Work Equip. (165)						
31	Other Property (166)						
32	TOTAL *(Lines 17 thru 31)*						
	GENERAL						
33	Buildings (176)						
34	Machine Tools and Machinery (179)						
35	Communication Systems (183)						
36	Office Furniture and Equip. (184)						
37	Vehicles and Other Work Equip. (185)						
38	Other Property (186)						
39	TOTAL *(Lines 33 thru 38)*						
40	GRAND TOTAL *(Lines 16, 32, 39)*						

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

AMORTIZATION BASE AND RESERVE

1.) Enter in columns (b) thru (e) the cost of pipeline property used as the base in computing amortization charges included in Account 540, *Depreciation and Amortization*, of the accounting company.

2.) Enter in columns (f) thru (i) the balances at the beginning and end of the year and the total credits and debits during the year in Account No. 32, *Accrued Amortization - Carrier Property*.

3.) The information requested for columns (b) thru (i) may be shown by projects or for totals only.

4.) If reporting by project, briefly describe in a foot-

Line No.	Items (a)	BASE (540) Balance at Beginning of Year *(In dollars)* *(b)*	Debits During Year *(In dollars)* *(c)*	Credits During Year *(In dollars)* *(d)*	Balance at End of Year *(In dollars)* *(e)*
1					
2					
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46					
47	TOTAL				

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

AMORTIZATION BASE AND RESERVE (Continued)

note each project amounting to $100,000 or more. Reference the kind of property reported; do not include location. Items less than $100,000 may be combined in a single entry titled Minor items, each less than $100,000.

5.) If the amounts in column (g) do not correspond to the amounts actually charged to Account No. 540, explain such differences in a footnote.

6.) Explain in a footnote adjustments included in column (h) that affect operating expenses.

RESERVE (32)				
Balance at Beginning of Year *(In dollars)* *(f)*	Credits During Year *(In dollars)* *(g)*	Debits During Year *(In dollars)* *(h)*	Balance at End of Year *(In dollars)* *(i)*	Line No.
				1
				2
				3
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Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

NONCARRIER PROPERTY

1.) Give particulars (details) of all investments of the respondent in physical property includable in Account No. 34, *Noncarrier property,* in the USofA. In column (a), when describing the property, give the location and other identification with a reasonable amount of detail.

2.) Report each item in excess of $1,000,000. Items less than $1,000,000 may be combined in a single entry titled "Minor items, less than $1,000,000."

3.) If any noncarrier property was disposed of during the year, or by reclassification was transferred to or from the carrier property accounts, give particulars (details) in a footnote.

4.) Summarize the revenues and expenses of operated noncarrier properties on schedule 335.

Line No.	Name and Description of Physical Property Held at End of Year as an Investment *(a)*	Date Included in Account No. 34 *(b)*	Book Cost at End of Year *(In dollars)* *(c)*	Remarks *(d)*
1				
2				
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45				
46		TOTAL		

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

OTHER DEFERRED CHARGES

Give an analysis of the balance in Account No. 44, *Other Deferred Charges,* at the end of the year, showing in detail each item or subaccount of $500,000 or more. Items less than $500,000 may be combined in a single entry designated *Minor Items, Each Less Than $500,000*. In case the type of any item is not fully disclosed by the entries in the columns below, explain in a footnote.

Line No.	Description and Type of Items; Names of Debtor (or Class of Debtors), If Any (a)	Amount at End of Year *(In dollars)* *(b)*
1		
2		
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6		
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49		
50	TOTAL	

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

PAYABLES TO AFFILIATED COMPANIES

1.) Give particulars (details) on the various affiliated company creditors and provide a description of the transactions involved in the current liability Account No. 51*, Payable to Affiliated Companies.*

2.) In column (a), list every item amounting to $500,000 or more. For creditors whose balances were less than $500,000, a single entry may be made under a caption "Minor accounts, less than $500,000."

Line No.	Name of Creditor *(a)*	Description of Liability or of Transaction *(b)*	Balance at End of Year *(In dollars)* *(c)*
1			
2			
3			
4			
5			
6			
7			
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9			
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48			
49		TOTAL	

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

LONG-TERM DEBT

1.) Give particulars (details) of the various unmatured bonds and other evidence of long-term debt of the respondent included in Account No. 57, *Long-Term Debt Payable Within One Year* and No. 60*, Long-Term Debt Payable After One Year.*
2.) In column (a) enter the name of each bond or other obligations as it is designated in the records of the respondent.
3.) In case obligations of the same designation mature serially or otherwise at various dates, enter in column (c) the latest date of maturity and explain the matter in a footnote.
4.) If respondent has had to obtain final authority for the amount of debt to be incurred, provide in a footnote the name of such officer or board and the date when assent was given.

Line No.	Name and Description of Obligation *(a)*	Nominal Date of Issue *(b)*	Date of Maturity *(c)*	TOTAL PAR VALUE NOMINALLY OUTSTANDING *(In dollars)* In Treasury *(d)*	Sinking, Other Funds *(e)*	Pledged as Collateral *(f)*
	MORTGAGE BONDS					
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11	TOTAL for Mortgage Bonds					
	COLLATERAL TRUST BONDS					
12						
13						
14						
15						
16						
17	TOTAL for Collateral Trust Bonds					
	INCOME BONDS					
18						
19						
20						
21	TOTAL for Income Bonds					
	MISCELLANEOUS OBLIGATIONS					
22						
23						
24						
25						
26						
27						
28						
29						
30	TOTAL for Miscellaneous Obligations					
	NONNEGOTIABLE DEBT TO AFFILIATED CO.					
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	TOTAL for Nonnegotiable Debt to Affil. Co.					
41	GRAND TOTAL *(Lines 11, 17, 21, 30 and 40)*					

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

LONG-TERM DEBT (Continued)

5.) Refer to the definitions of "nominally issued," "actually issued," etc.

6.) If the interest accrued during the year (as entered in columns (k) and (l)) does not aggregate the total accrual for the year on any security, explain the discrepancy in a footnote. Entries in these columns should include interest accrued on long-term debt reacquired or retired during the year, although no portion of the issue is actually outstanding at the end of the year.

7.) In determining the entries for column (m), do not treat any interest as paid unless the interest is actually paid to the respondent. Do not report deposits of cash with banks and other fiscal agents for the payment of interest coupons as payments of such interest until actually paid to coupon holders or others under such circumstances as to relieve the respondent from further liability.

TOTAL PAR VALUE ACT OUTSTANDING *(In dollars)*		INTEREST PROVISIONS		Amount of Interest Accrued During Year Charged to Income *(In dollars)*	Amount of Int. Charged to Construction or Other Investment Account *(In dollars)*	Amount of Interest Paid During Year *(In dollars)*	Line No.
Payable with-in 1-Yr. (Acc. 57)	Payable after 1-Yr. (Acc. 60)	Rate Per Annum *(In percent)*	Dates Due				
(g)	*(h)*	*(i)*	*(j)*	*(k)*	*(l)*	*(m)*	
							1
							2
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Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

ANALYSIS OF FEDERAL INCOME AND OTHER TAXES DEFERRED

1.) Listed in column (a) are the current and noncurrent deferred income tax accounts.

2.) Report in column (b) under the current and noncurrent deferred tax holdings the beginning of year balance for each item that causes temporary differences between financial reporting and tax reporting bases of assets and liabilities. Such items should include, but not be limited to, accelerated depreciation and amortization, and tax deferrals of pensions and post retirement benefits. Other items which cause such a difference should be listed under, *Other*, including State and other taxes deferred if computed separately. Minor items each less than $100,000 may be combined in a single entry under *Other.*

3.) Report in column (c) for the current deferred tax category the net change in Account Nos. 19.5, *Deferred Income Tax Assets* and 59, *Deferred Income Tax Liabilities* and for the noncurrent accumulated deferred tax category the net change in Account Nos. 45, *Accumulated Deferred Income Tax Assets* and 64, *Accumulated Deferred Income Tax Liabilities* for the current year temporary differences.

4.) The total of net credits (debits) for the current year in column (c) should agree with the contra debits (credits) to Account No. 671, *Provision for Deferred Taxes,* and Account No. 696, *Provision for Deferred Taxes-Extraordinary Items,* for the current reporting year.

5.) Report in column (d) any adjustments, as appropriate, including adjustments to eliminate or reinstate deferred tax effects (credits or debits) due to applying or recognizing a loss carryforward or a loss carryback. Explain the adjustments in the space at the end of this schedule.

6.) Report in column (e) for the current and noncurrent deferred tax categories the cumulative totals of columns (b), (c), and (d). The total of column (e) for the current deferred tax category must be the same as the balance in Account Nos. 19.5 or 59 and the total of column (e) for the noncurrent accumulated deferred tax category must be the same as the balance in Account Nos. 45 or 64 as reported in the Comparative Balance Sheet Statement.

Line No.	Items Causing Temporary Differences *(a)*	Beginning of Year Balance *(In dollars)* *(b)*	Net Change for the Current Year *(In dollars)* *(c)*	Adjustments *(In dollars)* *(d)*	End of Year Balance (b±c±d) *(In dollars)* *(e)*
	Current Deferred Taxes - Account Nos. 19-5 and 59				
1	Deferred Income Tax Assets/Liabilities:				
2					
3					
4					
5					
6	Other *(Specify)*				
7					
8					
9					
10	**TOTALS**				
	Noncurrent Deferred Taxes - Account Nos. 45 and 64				
11	Accumulated Deferred Income Tax Assets/Liabilities:				
12					
13					
14					
15					
16	Other *(Specify)*				
17					
18					
19					
20	**TOTALS**				

ANALYSIS OF FEDERAL INCOME AND OTHER TAXES DEFERRED (Continued)

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

CAPITAL STOCK (Account 70)

1.) Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement out lined in column (a) is available from the SEC 10-K Report form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2.) Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Exchange *(a)*	Number of Shares Authorized by Charter *(b)*	Par or Stated Value Per Share *(c)*	Call Price at End of Year *(d)*
1				
2				
3				
4				
5				
6				
7				
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Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

CAPITAL STOCK (ACCOUNT 70) (Continued)

3.) Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not been issued.

4.) The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

5.) State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.

6.) Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

OUTSTANDING PER BALANCE SHEET *(Total amount outstanding without reduction for amounts held by respondent.)*		HELD BY RESPONDENT				Line No.
		AS TREASURY STOCK (Account 76)		IN SINKING AND OTHER FUNDS		
Shares *(e)*	Amount *(f)*	Shares *(g)*	Amount *(h)*	Shares *(i)*	Amount *(j)*	
						1
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Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

CAPITAL STOCK CHANGES DURING THE YEAR

1.) Give particulars (detail) of stock actually or nominally issued (either original issues or reissues) and of stocks re-acquired or canceled during the year. For nominally issued stock, show returns in columns (a), (b), (c), and (d) only.

2.) In column (c) state whether issued for construction of new properties, for additions and betterments, for purchase of pipe line or other property, for conversion, for acquisition of securities, for reorganization, or for other corporate purposes. If an issue, of securities was authorized for

Line No.	Class of Stock *(a)*	STOCKS ISSUED DURING YEAR Date of Issue (Mo, Da, Yr.) *(b)*	Purpose of the Issue, Authority, and Number and Date of Authorization *(c)*	Number of Shares *(d)*	Net Proceeds Received for Issue (Cash or its Equivalent) *(In dollars)* *(e)*
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Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

CAPITAL STOCK (ACCOUNT 70) (Continued)

more than one purpose, state in a footnote amount applicable to each purpose. Also give the number and date of the authorization by the public authority under whose control such issue was made, naming such authority.

3.) In column (e) include as cash all money, checks, drafts, bills of exchange, and other commercial paper payable as par on demand.

STOCKS ISSUED DURING YEAR (Continued)			STOCKS REACQUIRED DURING YEAR			
Cash Value or Other Property acquired or Services Received as Consideration for Issue *(In dollars)* *(f)*	Net Total Discounts of Premiums *(Exclude entries in column (h); enter premiums in parentheses)* *(In dollars)* *(g)*	Expense of issuing Capital Stock *(In dollars)* *(h)*	Number of Shares *(i)*	Purchase Price *(In dollars)* *(j)*	Remarks *(k)*	Line No.
						1
						2
						3
						4
						5
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						9
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Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

ADDITIONAL PAID-IN CAPITAL

Give an analysis of Account 73, *Additional Paid-In Capital.* In column (a) give a brief description of the items added or deducted and in column (b) insert the contra account number to which the amount stated in column (c) was charged or credited.

Line No.	Item *(a)*	Contra Account Number *(b)*	Amount *(In dollars)* *(c)*
1	Balance at Beginning of Year		
2	Additions During the Year *(Describe):*		
3			
4			
5			
6			
7			
8			
9			
10			
11	TOTAL Additions During the Year		
12	Deductions During the Year *(Describe)*:		
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23	TOTAL Deductions		
24	Balance at End of Year *(TOTAL Lines 1 and 11 less 23)*		

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

OPERATING REVENUE ACCOUNTS (Account 600)

1.) Report the respondent's pipeline operating revenues for the previous year and current year, classified in accordance with the USofA.

2.) For Account Nos. 200, 210, and 220, indicate the revenues derived from the interstate transportation of oil and the revenues derived from the intrastate transportation of oil. The sum of the two revenue figures should equal the total revenues in Account Nos. 200, 210, and 220.

Line No.	Operating Revenue Accounts *(a)*	Crude Oil *(In dollars)* *(b)*		Products *(In dollars)* *(c)*		Total *(In dollars)* *(b+c)* *(d)*	
		Previous Year Amount	Current Year Amount	Previous Year Amount	Current Year Amount	Previous Year Amount	Current Year Amount
1	Gathering Revenues (200)						
2	Trunk Revenues (210)						
3	Delivery Revenues (220)						
4	Allowance Oil Revenue (230)						
5	Storage and Demurrage Revenue (240)						
6	Rental Revenue (250)						
7	Incidental Revenue (260)						
8	TOTAL						

Account	Interstate		Intrastate		Total	
	Previous Year Amount	Current Year Amount	Previous Year Amount	Current Year Amount	Previous Year Amount	Current Year Amount
Gathering Revenues (200)						
Trunk Revenues (210)						
Delivery Revenues (220)						
TOTAL						

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

OPERATING EXPENSE ACCOUNTS (Account 610)

Report the respondent's pipeline operating expenses for the year, classifying them in accordance with the USofA.

Line No.	Operating Expense Accounts *(a)*	CRUDE OIL *(In dollars)* Gathering *(b)*	Trunk *(c)*	Delivery *(d)*	Total (b + c + d) (e)
	OPERATIONS and MAINTENANCE				
1	Salaries and Wages (300)				
2	Materials and Supplies (310)				
3	Outside Services (320)				
4	Operating Fuel and Power (330)				
5	Oil Losses and Shortages (340)				
6	Rentals (350)				
7	Other Expenses (390)				
8	TOTAL Operations and Maintenance				
	GENERAL				
9	Salaries and Wages (500)				
10	Materials and Supplies (510)				
11	Outside Services (520)				
12	Rentals (530)				
13	Depreciation and Amortization (540)				
14	Employee Benefits (550)				
15	Insurance (560)				
16	Casualty and Other Losses (570)				
17	Pipeline Taxes (580)				
18	Other Expenses (590)				
19	TOTAL General Expenses				
20	GRAND TOTALS				

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

OPERATING EXPENSE ACCOUNTS (Continued)

Line No.	Products *(in dollars)*			
	Trunk *(f)*	Delivery *(g)*	Total (f+g) *(h)*	Grand Total (e+h) *(l)*
1				
2				
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Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

PIPELINE TAXES (OTHER THAN INCOME TAXES)

1.) Give the particulars (details) on the taxes accrued in carrier properties and charged to Account No. 580, *Pipeline Taxes*, of the respondent's income Account for the year.

2.) If during the year an important adjustment was made in Account 580 for taxes applicable to a prior year, state the full particulars (details) in a footnote.

A. STATE, LOCAL, AND OTHER TAXES

Line No.	Name of State *(a)*	Amount *(In dollars)* *(b)*	Line No.	Name of State *(a)*	Amount *(In dollars)* *(b)*
1	Alabama		31	New Mexico	
2	Alaska		32	New York	
3	Arizona		33	North Carolina	
4	Arkansas		34	North Dakota	
5	California		35	Ohio	
6	Colorado		36	Oklahoma	
7	Connecticut		37	Oregon	
8	Delaware		38	Pennsylvania	
9	Florida		39	Rhode Island	
10	Georgia		40	South Carolina	
11	Hawaii		41	South Dakota	
12	Idaho		42	Tennessee	
13	Illinois		43	Texas	
14	Indiana		44	Utah	
15	Iowa		45	Vermont	
16	Kansas		46	Virginia	
17	Kentucky		47	Washington	
18	Louisiana		48	West Virginia	
19	Maine		49	Wisconsin	
20	Maryland		50	Wyoming	
21	Massachusetts		51	District of Columbia	
22	Michigan		52	Other	
23	Minnesota		53		
24	Mississippi		54		
25	Missouri		55		
26	Montana		56		
27	Nebraska		57		
28	Nevada		58		
29	New Hampshire		59	TOTAL -- State, Local and Other Taxes	
30	New Jersey				

B. U.S. GOVERNMENT TAXES

Line No.	Kind of Tax *(a)*	Amount *(In dollars)* *(b)*
61	Old-Age Retirement	
62	Unemployment Insurance	
63	Other U.S. Taxes *(Specify, Except Income Taxes)*	
64		
65		
66		
67		
68		
69		
70	TOTAL - U.S. Government Taxes	
71	GRAND TOTAL (Account No. 580)	

Name of Respondent	This Report Is: (1) 9 An Original (2) 9 A Resubmission	Date of Report *(Mo, Da, Yr)*	Year of Report Dec. 31, 20___

INCOME FROM NONCARRIER PROPERTY

1.) State the revenues, expenses, and net income of the respondent during the year from each class of noncarrier property provided for in Account No. 620, *Income from Noncarrier Property*, in the USofA.

2.) If the income relates to only a part of the year, give particulars (details) in a footnote.

Line No.	General Description of Property *(a)*	Total Revenues *(In dollars)* *(b)*	Total Expenses *(In dollars)* *(c)*
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
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39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50	TOTAL		

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INTEREST AND DIVIDEND INCOME

Give a detailed analysis of amounts credited to Account No. 630, *Interest and Dividend Income,* classified in accordance with the USofA.

Line No.	Item *(a)*	Dividend Income *(In dollars)* *(b)*	Interest Income *(In dollars)* *(c)*
1	Income from Securities Investments in Affiliated Companies *(Transcribe from Schedule 202-203)*		
2	Income from other Securities Investments		
3	Income from Temporary Cash Investments		
4	Other Credits *(Specify)*		
5			
6			
7			
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49			
50	TOTAL		

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MISCELLANEOUS ITEMS IN INCOME AND RETAINED INCOME ACCOUNTS FOR THE YEAR

1.) Give a detailed analysis of items in Accounts 640, *Miscellaneous Income*; 660, *Miscellaneous Income Charges;* 680, *Extraordinary Items*; 695, *Income Taxes on Extraordinary Items*; 710, *Other Credits to Retained Income;* and 720, *Other Debits to Retained Income,* for the year (The classifications should be made in accordance with the USofA.)

2.) For Accounts 640 and 660, report each item amounting to $250,000 or more; items less than $250,000 in these accounts may be combined in a single entry designated "Minor items, less than $250,000." Enter a total for each account.

Line No.	Account No. *(a)*	Item *(b)*	Debits *(In dollars)* *(c)*	Credits *(In dollars)* *(d)*
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
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48				
49				

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PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

1.) Give information concerning payments, fees, retainers, commissions, gifts, contributions, assessments, bonuses, pensions, subscriptions, allowance for expenses, or any form of payments mounting in the aggregate to $100,000 or more during the year to any corporation, institution, association, firm, partnership, committee, or any person for services or as a donation. In the case of contributions of under $100,000 which are made in common with other carriers under a joint arrangement in payment for the performance of services or as a donation, report such contribution, irrespectively of the amount thereof, if the total amount paid by all contributors for the performance of the particular service is equal to the some of $100,000 or more.

2.) Include among others, payments, directly or indirectly, for legal, medical engineering, advertising, valuation, accounting statistical, financial, educational, entertainment, charitable, advisory, defensive, detective, developmental, research, appraisal, registration, purchasing, architectural, and hospital services; payments for expert testimony and for handling wage disputes; and payments for services of banks, bankers, trust companies, insurance companies, brokers, trustees, promoters, solicitors, consultants, actuaries, investigators, inspectors, and efficiency engineers. *The enumeration of these kinds of payments should not be understood as excluding other payments for services not excluded below.*

3.) Exclude: Rent of buildings or other property; taxes payable to Federal, State, or local governments; payments for heat, light, power, telegraph, and telephone services; and payments to other carriers on the basis of lawful tariff charges, as well as other payments for services which both as to their nature and amount may reasonably be regarded as ordinarily connected with the routine operation, maintenance, or construction of a pipeline. Do not include any special and unusual payments for services.

4.) If more convenient, this schedule may be completed for a group of companies considered as one system and shown only in the report of the principal company in the system, with references thereto in the reports of the other companies.

5.) If any doubt exists in the mind of the reporting officers as to the reportability of any type of payment, requests should be made for a ruling before filing this report.

Line No.	Name of Recipient *(a)*	Nature of Service *(b)*	Amount of Payment *(In dollars)* *(c)*
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
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32			
33			
34			
35			
36			
37			
38			
39			
40	TOTAL		

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STATISTICS OF OPERATIONS

1.) Give particulars (details) by States of origin for crude oil and for each kind of product received during the year and totals only (i.e., no State detail) for number of barrels of crude oil and of each kind of product delivered out of the pipeline during the year. Classify and list in column (a) by States of origin the refined products transported in the following order: 29111, Gasoline, jet fuels, and other high volatile petroleum fuels, except natural gasoline; 29112, Kerosene; 29113, Distillate fuel oil; 29114, Lubricating and similar oils and derivative; 29117, Residual fuel oil and other low volatile petroleum fuels; 29119, Products of petroleum refining, n.e.c.–Specify.

2.) In column (b) show all oils received by the respondent from connecting carriers reporting to the Federal Energy Regulatory Commission. In column (c) show all oils originated on respondent's gathering lines and in column (d) all oils received into respondent's trunk line, except receipts shown in columns (b) and (c). Any barrels received into a pipeline owned by the respondent, but operated by others, should be reported separately on additional pages (For example 600a- 601a, 600b- 601b, etc.).

3.) Entries in column (e) should be the sum of columns (b), (c), and (d). In column (f) show all oils delivered to connecting carriers reporting to the Federal Energy Regulatory Commission. In column (g) show all oils terminated on the respondent's gathering lines, and in column (h) all oils delivered out of respondent's pipeline, except deliveries shown under columns (f) and (g).

Line No.	State of Origin *(a)*	NUMBER OF BARRELS RECEIVED From Connecting Carriers *(b)*	ORIGINATED On Gathering Lines *(c)*	On Trunk Lines *(d)*
	CRUDE OIL			
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15	TOTAL			
	PRODUCTS (State of Origin and Product Code Carried)			
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31	TOTAL			
32	GRAND TOTAL			

33a Total Number of Barrel-Miles (Trunk Lines Only):
(1) **G** Crude Oil ____
(2) **G** Products ____

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STATISTICS OF OPERATIONS (Continued)

Entries in column (i) should be the sum of columns (f), (g), and (h). Any barrels delivered out of a pipeline owned by the respondent, but operated by others, should be reported separately on additional pages (For example 600a- 601a, 600b- 601b, etc.).

4.) Enter actual amount for lines 33a and 33b. Estimate if actual figures are not available. Barrel miles as reported on this schedule are the summation, for all segments, of the number of miles associated with each pipeline segment (trunk line only) multiplied by the number of barrels delivered through the segment. For example, 1,000 barrels moved through a 57-mile pipeline segment would be recorded as 57,000 barrel miles.

For a crude pipeline with several segments:

Segments	Barrels	Miles	Barrel-Miles
A	1,000	57	57,000
B	5,000	10	50,000
C	1,000	25	25,000
Total -- To be reported on line 33(a)(1)			132,000

	NUMBER OF BARRELS DELIVERED OUT				
		TERMINATED			
Total Received (b + c + d) *(e)*	To Connecting Carriers *(f)*	On Gathering Lines *(g)*	On Trunk Lines *(h)*	Total Delivered Out (f + g + h) *(i)*	Line No.
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
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					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32

33b Total Number of Barrels of Oil Having Trunk-Line Movement:

(1) **G** Crude Oil ______________________________

(2) **G** Products ______________________________

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MILES OF PIPELINE OPERATED AT END OF YEAR

1.) Give particulars (details) called for by State and termini, concerning the miles of all pipeline operated, and size of each line at end of year, according to the classifications given.
2.) Report miles of pipeline operated to the nearest whole mile adjusted to footings, i.e.: count ½ mile and over as a whole mile disregarding any fraction less than ½ mile. Report fractional size line in the next smaller whole size, e.g.: report 2-1/2" and 6-5/8" lines as 2" and 6" lines, respectively. Size of line is defined as inside diameter.
3.) Report under (A), the lines wholly owned and operated by respondent, including wholly owned minor facilities temporarily idle or in standby service.
4.) Report under (B), the total miles of pipeline owned in undivided joint interests and operated by respondent. Name each pipeline and give names of owning companies.

Line No	Name of Company and State (a)	TERMINI From -- (b)	TERMINI To -- (c)	OPERATED AT END OF YEAR GATHERING LINES Miles (d)	GATHERING LINES Size of Line (In inches) (e)	TRUNK LINES FOR CRUDE OIL Miles (f)	TRUNK LINES FOR CRUDE OIL Size of Line (In inches) (g)
	(A) OWNED AND OPERATED BY RESPONDENT						
1							
2							
3							
4							
5							
6							
7							
8							
9							
10	TOTAL						
	(B) OWNED IN UNDIVIDED JOINT INTERESTS AND OPERATED BY RESPONDENT						
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	TOTAL						
	(C) OWNED IN UNDIVIDED JOINT INTERESTS AND OPERATED BY OTHERS						
21							
22							
23							
24							
25							
26							
27							
28							
29	TOTAL						
	(D) OWNED BY OTHERS BUT OPERATED BY RESPONDENT						
30							
31							
32							
33							
34							
35							
36							
37							
38	TOTAL						
39	GRAND TOTAL						

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MILES OF PIPELINE OPERATED AT END OF YEAR (Continued)

5.) Report under (C), the total miles of pipeline owned in undivided joint interests and operated by others. Name each pipeline and give names of owning companies.

6.) Report under (D), the respondent operating lines not owned by it, but leased from others, when leases are for reasonably long terms and consist of an important part of the respondent's pipeline. The lessor company should omit from its schedule such mileages leased to others.

7.) Omit minor gathering line facilities under temporary or short-term lease from this classification; the lessor should include such lines in its wholly owned and operated lines.

OPERATED AT END OF YEAR		CHANGES IN MILES OPERATED DURING THE YEAR						Line No.
TRUNK LINES		INCREASES			DECREASES			
FOR PRODUCTS			TRUNK LINES			TRUNK LINES		
Miles	Size of Line *(In inches)*	Gathering Lines	For Crude Oil	For Products	Gathering Lines	For Crude Oil	For Products	
(h)	*(i)*	*(j)*	*(k)*	*(l)*	*(m)*	*(n)*	*(o)*	
(A) OWNED AND OPERATED BY RESPONDENT								
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
(B) OWNED IN UNDIVIDED JOINT INTERESTS AND OPERATED BY RESPONDENT								
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
(C) OWNED IN UNDIVIDED JOINT INTERESTS AND OPERATED BY OTHERS								
								21
								22
								23
								24
								25
								26
								27
								28
								29
(D) OWNED BY OTHERS BUT OPERATED BY RESPONDENT								
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39

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FOOTNOTE DATA

Page No. *(a)*	Line No. *(b)*	Column No. *(c)*	Comments *(d)*

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ANNUAL COST OF SERVICE BASED ANALYSIS SCHEDULE

1.) Use footnotes when particulars are required or for any explanations.
2.) Enter on lines 1-9, columns (b) and (c), the value of the respondent's Operating & Maintenance Expenses, Depreciation Expense, AFUDC Depreciation, Amortization of Deferred Earnings, Rate Base, Rate of Return, Return, Income Tax Allowance, and Total Cost of Service, respectively, for the end of the current and previous calendar years. The values shall be computed consistent with the Commission's Opinion No. 154-B et al. methodology. Any item(s) not applicable to the filing, the pipeline company shall report nothing in columns (b) and (c).
3.) Enter on line 10, columns (b) and (c), total interstate operating revenue, as reported on page 301, for the current and previous calendar years.
4.) Enter on line 11, columns (b) and (c), the throughput in barrels from the Statistics of Operations schedule, page 601, line 33b, total of items (1) and (2), from the current and previous year's FERC Form No. 6.
5.) Enter on line 12, columns (b) and (c), the throughput in barrel-miles from the Statistics of Operations schedule, page 600, line 33a, total of items (1) and (2), from the current and previous year's FERC Form No. 6.
6.) If the company makes major changes to its application of the Opinion No. 154-B et al. methodology, it must describe such changes in a footnote, and calculate the amounts in columns (b) and (c) of lines No. 1-12 using the changed application.
7.) A respondent may be requested by the Commission or its staff to provide its workpapers which support the data reported on page 700.

Line No.	Item *(a)*	Current Year Amount *(In dollars)* *(b)*	Previous Year Amount *(In dollars)* *(c)*
1	Operating and Maintenance Expenses		
2	Depreciation Expense		
3	AFUDC Depreciation		
4	Amortization of Deferred Earnings		
5	Rate Base		
6	Rate of Return		
7	Return on Rate Base		
8	Income Tax Allowance		
9	Total Cost of Service		
10	Total Interstate Operating Revenues		
11	Throughput in Barrels		
12	Throughput in Barrel - Miles		

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INDEX (Continued)